

OFFICIAL REPORT.

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CONFERENCE

TO PROMOTE

TAXATION

OF

LAND VALUES,

GLASGOW, 20th OCTOBER, 1899.

PRICE THREEPENCE.

Glasgow:

MURRAY & DONNELLY, PRINTERS, 74 ARGYLE STREET.

1899.



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CONFERENCE

TO PROMOTE

THE TAXATION OF LAND VALUES

HELD IN THE

Trades' House, 85 Glassford Street, Glasgow,

ON

FRIDAY, 20th OCTOBER, 1899.

Ex-Bailie PETER BURT, J.P. (Glasgow), President,

IN THE CHAIR.

Official Report of Proceedings.

JOHN PAUL, Hon. Secretary,

13 DUNDAS STREET,

GLASGOW.

PRICE THREEPENCE.

Glasgow :

MURRAY & DONNELLY, PRINTERS, 74 ARGYLE STREET.

1899.

Invitation Circular Convening Conference.

CONFERENCE

TO PROMOTE

The Taxation of Land Values,

TO BE HELD IN THE

TRADES' HOUSE, 85 Glassford St., Glasgow,

On Friday, 20th October, 1899, at 10.30 a.m.

Ex-Bailie PETER BURT, J.P., Glasgow, in the Chair.

COMMITTEE OF ARRANGEMENTS (appointed at the Conference held at Bradford, on 4th January, 1898) :—

LEWIS H. BERENS, Waratah Lodge,
Ilkley.
FRED VERINDER, 376 Strand, London,
W.C.

J. W. S. CALLIE, 18 Hackins Hey,
Liverpool.
JOSEPH HYDER, 432 Strand, London,
W.C.

JOHN PAUL, 13 Dundas Street, Glasgow.

The Corporation of Glasgow

has officially decided to take part in promoting the Conference, and has appointed two of its Members to be present.

LORD CARRINGTON and the following Members of Parliament have given their names as approving of this Conference being held :—

Alfred Billson, M.P.
Sir J. T. Brunner, Bart,
M.P.
Thomas Burt, M.P.
Thomas Bayley, M.P.
John Colville, M.P.
F. A. Channing, M.P.
Sir Chas. Cameron, Bart.,
M.P.
W. Owen Clough, M.P.
Robert Cameron, M.P.
Dr. G. B. Clark, M.P.
Michael Davitt, M.P.
Sir William Dunn, M.P.
Dr. Charles Douglas, M.P.
J. H. Dalziel, M.P.
Arthur Dewar, M.P.
James Duckworth, M.P.
Sydney Evershed, M.P.
Charles Fenwick, M.P.

Herbert Gladstone, M.P.
Walter Hazell, M.P.
T. C. H. Hedderwick, M.P.
C. Seale Hayne, M.P.
George Harwood, M.P.
Sir J. G. S. Kinloch,
Bart., M.P.
Batty Langley, M.P.
Sir John Leng, M.P.
J. W. Logan, M.P.
E. J. C. Morton, M.P.
Richard M'Ghee, M.P.
John M'Leod, M.P.
J. Fletcher Moulton, M.P.
F. Maddison, M.P.
Mark Oldroyd, M.P.
A. D. Provand, M.P.
Sir Geo. A. Pilkington,
M.P.
Duncan V. Pirie, M.P.

George W. Palmer, M.P.
Harold J. Reckitt, M.P.
Edmund Robertson, M.P.
W. S. Robson, M.P.
Thomas Shaw, M.P.
C. P. Scott, M.P.
Capt. John Sinclair, M.P.
Albert Spicer, M.P.
W. C. Steadman, M.P.
Arthur W. Soames, M.P.
Philip Stanhope, M.P.
Alexander Ure, M.P.
Sam Woods, M.P.
J. H. Wilson, M.P.
Sir W. Wedderburn, M.P.
J. Carvell Williams, M.P.
J. Wilson, M.P. (Govan.)
Courtenay Warner, M.P.
J. H. Yoxall, M.P.

OFFICES : 13 DUNDAS STREET,

GLASGOW, *September, 1899.*

DEAR SIR,

At the Conference on the Taxation of Land Values, held at Bradford, on 4th January, 1898, a Committee was appointed to arrange for a Conference to be held the following year.

The Committee have now decided to convene this Conference, which will be held in the 'Trades' House, 85 Glassford Street, Glasgow, on Friday, 20th October, 1899, at 10.30 a.m., to be followed by a Public Meeting in the evening, to be held in the Glasgow City Hall, Albion Street and Candleriggs, at 8 p.m.

You are cordially invited to send one or two delegates; and a reply, on or before 12th October, is requested, to enable the Committee to make final and complete arrangements.

Yours very truly,

JOHN PAUL, Hon. Secy.

NOTE.—Delegates' Admission Tickets will be forwarded on receipt of names and addresses.

The following Resolutions are proposed by the Committee:—

- (1) That this Conference is of opinion: That as the values of land are not due to individual exertion, but spring from common need and activity, and are enhanced by public expenditure, the present system which exempts these values from taxation, and imposes the burden on industry and the earnings of industry, is unjust, and constitutes a hindrance to social progress.
- (2) That to secure a just and equitable system of taxation, it is necessary: (a) That a separate valuation should be made of land, apart from improvements; and (b) That a direct tax should be placed on the values of land thus assessed.
- (3) This Conference heartily approves of the Bill promoted by the Corporation of Glasgow, to obtain for Burghs in Scotland the power to Tax Land Values, but considers that the principle of that Bill is equally applicable to all parts of the country, and therefore urges all other Local Rating Authorities (not included in the scope of the Bill) to petition Parliament for similar powers.

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DELEGATE'S ADMISSION TICKET.

CONFERENCE

TO PROMOTE THE

TAXATION OF LAND VALUES,

TO BE HELD IN THE

TRADES' HOUSE, 85 GLASSFORD STREET, GLASGOW,

On Friday, 20th October, 1899, at 10.30 a.m.

DELEGATE'S TICKET.

(NOT TRANSFERABLE.)

M

Representing

Chairman, - Ex-Bailie PETER BURT, J.P., Glasgow.

JOHN PAUL, Hon. Secy., 13 Dundas Street, Glasgow.

INVITATION TO MUNICIPAL CONVERSAZIONE.

The Lord Provost and Corporation of the City of Glasgow
request the pleasure of the Company of

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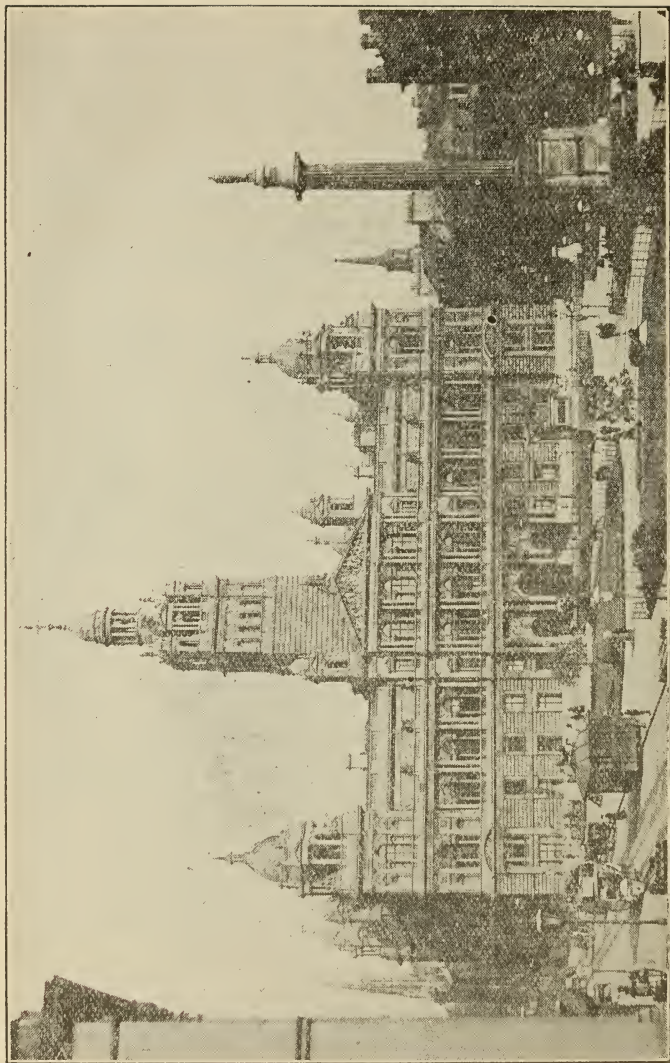
at a CONVERSAZIONE in the City Chambers on
THURSDAY, 19th OCTOBER, 1899, at Half-past Seven o'Clock,
to the MEMBERS of CONFERENCE on LAND VALUES.

CITY CHAMBERLAIN'S OFFICE,
GLASGOW, OCTOBER, 1899.

Reply to City Chamberlain.

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GLASGOW MUNICIPAL BUILDINGS.

A STRIKING EXAMPLE.—The Corporation of Glasgow over a hundred years ago sold the site upon which these buildings stand for 2s. 8d. per square yard, or some £800 in all. When the Corporation bought this same site back, some twelve years ago, they had to pay for it £175,000—equal to £35 16s. per square yard.

Municipal Reception and Conversazione.
TO THE DELEGATES ATTENDING THE
CONFERENCE
TO PROMOTE THE
TAXATION OF LAND VALUES.

The Lord Provost, Magistrates, and Town Council of Glasgow entertained the Delegates to the Conference in the Municipal Buildings, on the evening of Thursday, 19th October. Most of the Delegates were accompanied by ladies. The members of the Glasgow Parish Council and School Board and other representative public men were also invited. Altogether close upon 1800 ladies and gentlemen were invited by "The Lord Provost and Corporation of the City of Glasgow, requesting the pleasure of their company at a *Conversazione* in the City Chambers, on Thursday, 19th October, 1899, at half-past seven o'clock, to the Members of the Conference on Land Values."

It was a brilliant gathering, one of the finest in every respect ever held in Glasgow's world-famed Municipal Buildings. Each lady and gentleman on entering was presented with a beautiful illuminated programme—

To the Members of the Conference on Land Values.
Promenade through Saloons and Corridors till 8.50.
Corporation Band in Upper Corridor, 7.15 till 8.50.
Cole's Orchestra in Banqueting Hall, 7.15 till 8.50.
Assemble in Banqueting Hall at 8.50.
Concert by Glasgow Select Choir, 9.20 till 10.30.

SPEAKERS :

For the Corporation—The Lord Provost and Bailie Jas. Dick.

For the Members of the Conference—Ex-Bailie Burt, Chairman of the Conference, and Councillor Lamb, of Bootle.

Refreshment Buffets throughout evening on Upper Floor.

The Lord Provost and Magistrates received the guests in the Satin-wood Saloon. At 8.50 the company assembled in the Banqueting Hall, the Lord Provost presiding. On the platform were also Bailies Dick, Sinclair, R. Anderson, W. F. Anderson, Fife, Battersby, Maclay, and Hunter, Councillor Ferguson, ex Bailie Burt, Councillor Lamb (Bootle), The Mayor of Longton, Mr. G. B. Waddell, and Mr. John Paul, secretary.

The LORD PROVOST, in his own name and in that of the other members of the Corporation, welcomed the ladies and gentlemen to Glasgow. When it was made clear to the Corporation that so many ladies and gentlemen were coming from great distances to the city to attend the Conference on Land Values, they saw that the delegates were earnest in their cause. But he would not speak of that cause, as it would be well and ably considered next day. He had been told that there were 560 delegates, and it was an honour to Glasgow that so many



The Hon. Sir DAVID RICHMOND, Lord Provost of Glasgow, 1896-1899.

had come to see the Municipal Buildings. He hoped the result of the Conference would be the increase of a friendly feeling between them no matter how they differed upon an important subject. He wished the delegates had met earlier, in order that they might have had the opportunity of seeing the beauties of the West of Scotland. He even yet hoped in this Indian summer weather they would be able to visit places of interest in and beyond Glasgow, (Applause.)

Bailie DICK confirmed all that had been said by his Lordship, with whom he desired that the reputation of the Corporation would be sustained with regard to hospitality.

The LORD PROVOST—I have now to call upon a gentlemen who was at one time a member of the Corporation—ex-Bailie Burt. I am sorry to say “ex” is affixed to his name now, for while he was with us he did good work, and I wish he could have remained. (Applause.)

Ex-Bailie BURT, who was loudly cheered, said—On behalf of the delegates I thank the Corporation for their hospitality. The delegates consisted of 69 from Town Councils, 3 from County Councils, 16 from Urban Districts, 87 from Parish Councils, 9 from Poor Law Unions, 6 from Townships, and 7 from Vestries—in all 216. There were also delegates from Co-operative Societies, Ward Committeess, Trades Councils, Trades’ Unions, Political Associations and Societies. The total number of delegates was 558. Glasgow Corporation was well-known for its hospitality and its wise administration. Speaking from seven years’ experience he knew that the members of the Council desired to do their best for Glasgow. The gathering was an indication of the spirit of the Corporation. He did not say all the members were with them on the subject of Land Values, but the majority were on their side. In their efforts to promote the interests of the community they believed they had the support of the Town Council. He moved a vote of thanks to the Corporation for their hospitality. (Applause.)

Councillor LAMB of Bootle said it was a great honour to that town that he should have been asked to second the motion. When he came into these halls and rooms he was overcome by their magnificence. That they should have been invited to them augured well for the Conference of the next day. He hoped delegates from Glasgow would visit Bootle or some other part of Lancashire, for he could assure them that they would be well received, though he could not promise they would be invited to such marble halls. (Applause.)

The Lord Provost briefly acknowledged the compliment.

On the call of ex-Bailie Burt a hearty cheer was given for Lady Richmond. The Lord Provost said her Ladyship was ill in bed, otherwise she would have been delighted to have been present.



GLASGOW CONFERENCE

TO PROMOTE THE

Taxation of Land Values,

HELD IN THE TRADES' HOUSE, 85 GLASSFORD STREET, GLASGOW, ON FRIDAY, 20th OCTOBER, 1899, AT 10.30 A.M.

Ex-Bailie Burt, J.P., Glasgow, President.

OFFICIAL REPORT OF THE PROCEEDINGS.

Promptly at 10.30 the President took the Chair. The large hall in the Trades' House, which accommodates some 700, was crowded to excess with delegates and visitors. Mr. John Paul, Hon. Secretary of the Conference, submitted a report showing that 558 delegates had been appointed to attend the Conference.

48 Town Councils appointed 88 delegates, 2 County Councils, 3 delegates; 47 Parish Councils, 87 delegates; 3 Poor-Law Unions, 9 delegates; 4 Townships, 6 delegates; 3 Vestrys, 7 delegates; 9 Urban District Councils, 16 delegates; and 186 Political and Social Reform Associations, 341 delegates.

The Town Councils of Tynemouth, North Berrick, Harrowgate, Newport (Mon), Fortrose, Dewsbury; the Urban District Councils of Lees, Woking, Castleford, Sutton, Withington, Swindon, Aston-in-Makerfield, Mountain Ash, Briarfield, Bickenham, Rhondda; the Poor Law Unions of Bury, Hastings, Portsea Island; the Vestries of Lambeth, Fulham; the Parish Councils of Forfar, Benholm, Kirriemuir, Montrose and the School Boards of London and Northop, sent regrets that they could not send delegates, but sympathised (most of them very warmly) with the object of the Conference,

The Vestry of the Parish of Fulham adopted the three resolutions proposed by the Committee, and affixed the Common Seal of the Vestry to them.

The Brierfield Urban District Council passed a resolution expressing its sympathy with the object of the Conference, and regretting that, being a small Council, it was unable to appoint representatives.

The Mountain Ash Urban District Council passed a strongly worded resolution expressing the urgency of taxing wayleaves, royalties, dead rents, ground rents, and ground values.

The Fleetwood Urban District Council, while regretting it could not send delegates, wrote offering "to affix the Common Seal of the Council to any further memorial on the subject, as the members were unanimously of opinion that land values should be taxed."

The Renton Urban District Council, who were appointed, adopted the three resolutions by the Committee.

The Rawenstall Corporation on the day of the Conference sent a telegram in the following terms:—"Although Rawenstall Corporation does not send representatives, it is strongly in favour of Taxation of Land Value.—Town Clerk, Rawenstall."

The Portsmouth Town Council also wired:—"The Finance Committee of the Portsmouth Town Council approves the principle of Taxation of Land Values.—Town Clerk, Portsmouth."

The Cardiff Trade and Labour Council, the Stockport and District Trades' and Labour Council, the Oldham Trades' Council, the West Bromwich Trades' Council, the Nottingham and District Trades' Council, the Lincoln Trades' and Labour Council, the Battersea Trades' and Labour Council, the Stranningley and District Trades' and Labour Council, the Worcester Trades' Council, the Haslington Trades' Council, the York and District Trades' and Labour Council, the Darwen and District Trades' Council, the Belfast Trades' Council, the Dundee and District Trades' and Labour Council, sent letters of approval, some of these passing resolutions in favour of the object of the Conference. Scores of letters of sympathy were also sent in from Trades' Unions, Co-operative Societies, Liberal Associations, Land and Social Reform Societies, who were not in a position to send delegates because of their being at a more or less greater distance from Glasgow.

The German League of Land Reformers, Berlin, wrote:—"We here, in public meeting of the 14th October, express our full approval of the aim and purpose for which so many prominent citizens of the United Kingdom have gathered in Glasgow, and wish every success to the deliberations of that noble assembly."

The Metropolitan Radical Federation, London, wired:—"Congratulate Glasgow on initiative respecting Taxation of Land Values. Wish the Conference every success."

APOLOGIES FROM MEMBERS OF PARLIAMENT.

Owing to the unexpected summoning of Parliament, the members who had promised to attend the Conference found it impossible to be present. Apologies were received from the following Members of Parliament:—Alfred Billson, Sir J. T. Bremner, Bart., Thomas Burt, Thomas Bayley, John Colville, F. A. Channing, Sir Charles Cameron, Bart., Robert Cameron, Sir Charles Dilke, Charles M. Douglas, Arthur Dewar, James Duckworth, Sydney Evershed, Walter Hazell, T. C. H. Hedderwick, C. Seal Hayne, George Harwood, Sir J. G. S. Kinloch, Bart., Batty Langley, George M'Crae, John Morley, Mark Oldroyd, A. D. Provand, Sir George A. Pilkington, Duncan V. Pirie, Briggs Priestley, Harold J. Reckett, W. S. Robson, U. K. Shuttleworth, Thomas Shaw, Captain John Sinclair, W. C. Steadman, Arthur W. Soames, Philip Stanhope, Alexander Ure, J. Carvell Williams, John Wilson (Govan), Sir William Wedderburn, Courtenay Warner, and J. H. Yoxhall.

Letter from Lord Rosebery—"I am desired by Lord Rosebery to thank you for your letter, and to say that he wishes your Conference all success in thrashing out the complicated matter it has taken in hand.—P. T. Gilmour."

From Lord Carrington.—"My Dear Sir,—I much regret that it is absolutely impossible for me to accept your invitation to attend the

Conference. It is a good thing that you are calling public attention to this most important subject, and I wish your meeting every success.—Carrington.”

The Right Hon. John Morley, M.P., wrote :—“ I much regret the pressure of other unavoidable matters to which I am committed will prevent me from taking part in the important discussion.”

Mr. Thomas Shaw, M.P., wrote :—“ I trust the result of the Conference will be to awaken the public mind to the importance of the subject, and to the need for its thoughtful and careful consideration in all its branches. I am convinced that when it has received this thoughtful and careful consideration, it will prove to be far less alarming than is generally supposed.”

Mr. Arthur Dewar, M.P., wrote :—“ As you know, I take a special interest in the subject. In the recent contest in South Edinburgh, I placed the Taxation of Land Values in the very front of my programme, and kept it there; and I think that the result of the election justified my doing so. I think that the present system of land monopoly, with its attendant land speculation, lies at the root of the social question. I am glad to know that you are likely to have such a large and representative gathering; it demonstrates that the country is now convinced that this is one of the most important and urgent reforms of the immediate future.”

Mr F. A. Channing, M.P., wrote :—“ I congratulate you on the success you are getting in organising the Conference, and in pressing on this urgently needed reform.”

Mr. Harold Reckitt, M.P., wrote :—“ I am entirely in favour of this reform, believing it to be just to the general community, and that it will be the basis of a settlement of the problems of land tenure in town and country.”

Mr. T. C. H. Hedderwick, M.P., wrote :—“ During the session of the Select Committee on the Aged Deserving Poor, I moved that the Committee should recommend that the funds required by the State to meet the cost of any scheme of State Pensions should be drawn in part from the Taxation of Land Values.”

Mr. D. V. Pirie, M.P., wrote :—“ A better centre for a Conference on such a subject than Glasgow could not be found, and I feel convinced that the people of Scotland will be in the forefront in demanding a measure so pre-eminently based on justice and necessity.”

Mr. Charles M. Douglas, M.P., who was asked to move the first resolution, wrote :—“ Will you convey to your Committee my sense of the honour they have done me, and my regret at having to make an unsatisfactory reply. I am very much disappointed that I am unable to be present. It is very unfortunate that this Autumn Session should fall at the time of the Conference. It would have given me the greatest pleasure to move the resolution.”

Mr. George M'Crae, M.P., wrote :—“ I trust you will have a great gathering. I feel sure the Conference will do great service in spreading information. The great thing is to impress upon the people that the principle of the Taxation of Land Values is economically sound.”

Sir Thomas Gibson Carmichael, M.P., wrote:—"I hope your Conference will be of great use. The question is one which must be taken up soon, even if on no other ground than the need for finding a new source of taxation."

The Mayor of Bootle wired:—"Much regret that illness prevents me attending Conference to-morrow. Have great sympathy with objects of Conference, and wish it all success."

Ex-Congressman Tom L. Johnston, United States, cabled:—"God speed. Advancement in Scotland means progress throughout the world."

Mr. Henry George, Jr., cabled:—"Forward, Scotland: you lead the world."

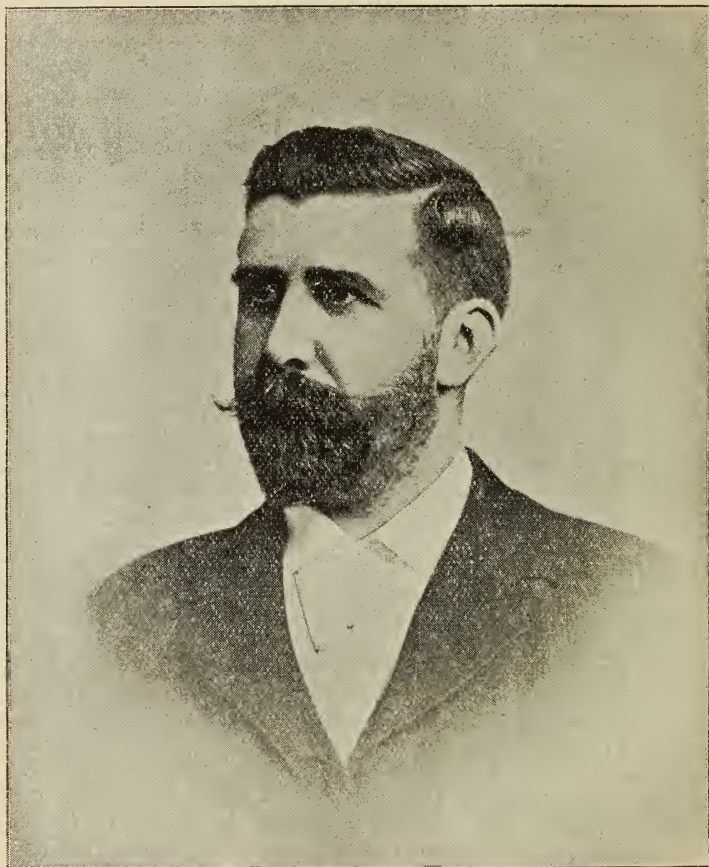
Mr. Edmund K. Muspratt, J.P., President, Financial Reform Association, wrote:—"I am glad the question of the Taxation of Land Values is arousing so much interest throughout the country, and especially to see how it is being taken up by the various municipal bodies. We shall be glad if your Conference will decide to hold the next meeting in Liverpool, when we shall do our best to make it a success."

PRESIDENT'S ADDRESS.

The PRESIDENT, who was received with loud applause, said he felt it a great honour to preside at such an important meeting. He hoped that the delegates would excuse the Committee of Arrangements if the room appeared to be rather limited but when the hall was fixed upon first they had no idea that the response would be so great. He felt that the Committee had every reason to congratulate themselves upon the success of the Conference so far as numbers were concerned—(applause)—and he desired in the name of the Committee to accord to the delegates a very hearty welcome. He was sure they would all say after the Conference was over that it had been good for them to be there. (Applause.) He would like also to express appreciation and thanks to the Corporation of Glasgow for the reception held the previous evening. (Applause.) He felt that the Corporation of Glasgow had risen to the occasion. They had realised the importance of the Conference, and he thought they had shown that by what they had done. They were, he thought, specially indebted to Councillor Ferguson for the active part he had taken in this movement in the Town Council of Glasgow. (Applause.) On the question of the subject of the Conference itself he would like to say a few words. The question of the Taxation of Land Values, as that Conference demonstrated, had taken a very serious hold upon the people of this country, who had given the subject any consideration at all. He felt they were on the eve of a new departure in relation to land value taxation. The question was in the air. At the meeting of the British Association recently, Professor Smart, who was Professor of Political Economy at Glasgow University, had stated that he thought they had to recognise that taxation was payment for services rendered. That was a principle that those in favour of the Taxation of Land Values had contended for all along. (Applause.)

What they wanted the people of this country to recognise

was that taxation was a contribution for public expenses, and should be expended in such a way that the public would receive full value for what they gave. The moment the country recognised that principle in taxation the illusions that had so clouded men's minds on this question in the past would be dispelled. Hitherto very many of



PETER BURT, President.

them had been looking upon taxation as a contribution that they were compelled to pay very much against their will, but they were bound to realise that they were getting very much for it. (Hear, hear.) What they had to do was to see that the expenditure was for the benefit of the people, and that the contributions towards that expenditure should be in proportion to the advantage received. (Applause.) The old idea that underlay the collection of taxation was that the amount should be fixed according to the ability to pay. The new doctrine they wanted to

preach was that a man should be taxed according to the advantage the expenditure conferred upon him. (Applause.) On the question of the advantages of taxation they were at one with Professor Smart, but he thought that no one who had taken any interest in the development of great communities would fail to recognise that, whatever advantages taxation might confer upon the individual, the evidences of it were in the increased value of the land.

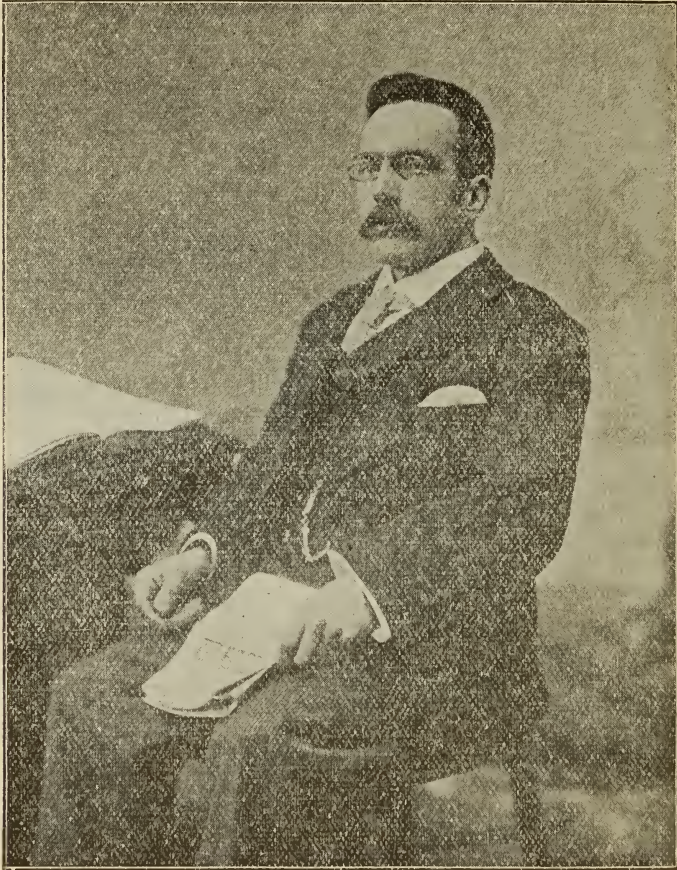
Take the City of Glasgow for instance.

They had there, they believed, at least one of the best governed communities in this country. (Hear, hear) What did they find? That just as their Town Council laboured and devised and developed schemes for the amelioration and welfare of the people, so did the value of the land in the neighbourhood increase by leaps and bounds. He did not require to give anyone who had taken any interest in the question an illustration of that. They saw it around them on every hand. At the present moment they felt that where communities laboured and expended money, and their administrators used their energies in developing and encouraging enterprise, people arose who reaped where they had not sown, and gathered where they had not scattered. In this Taxation of Land Values they saw spring up before them a vista of great possibilities for communities. The greater the community the greater was its land value. The more enterprising and energetic their communities were, and the more energetic and enterprising their governors and administrators were, the more did the values of land go on increasing. They wanted to find, so far as that value was concerned, that it was going into the right channel. But there was a moral aspect to the question as well as a financial aspect. Great municipal and local authorities, and even small local authorities, found that for their further development a first necessity was the possession of land, but they were faced by the land-owners' barrier—"You cannot pass here until you agree to our terms," and ransom prices were demanded.

They found people cribbed, cabined, and confined

in great communities, through the enormous prices demanded for land that had been developed by industry. They felt, therefore, that the imposition of a tax on land values would open up avenues for the prosperity of the country. They had only yet begun to dream of its possibilities. He felt that what the Free Trade question was to our foreign trade, this question was going to be to our home trade. They talked about the development of the resources of the colonies, but what about the enormous miles of territory they had to open in this country. There might be great conquests made by our soldiers and sailors, but there were great conquests to be made by our legislators and administrators; and he felt that on this question they were there that day laying the foundation stone of a building that would be raised as a monument to the social progress and development of this country. He thought that each man there, no matter what his views might be, each woman there, no matter what her views might be on this question, had come determined to find out the truth, and he was certain that at that Conference they would arrive at the truth. Where that truth was let

them follow it, no matter where it led them. Whatever they were going to do that day let them do it in the right direction. Let them feel that they had made their minds up earnestly, anxiously, and thoughtfully. After they had formulated their position, he did not say there might not be difficulties in the way. There might be interests to be considered but let them first consider justice and they could be charitable afterwards. He deprecated altogether the idea that the people who were in possession ought to be considered first. Let them



JOHN PAUL, Secretary.

consider the great toiling masses of the community who were suffering under its difficulties. Let them feel that they were able to do something for that class, and he had no doubt that the generosity of the people to this country would devise some means, and the charity of this country some method of solving this question in a way that would be satisfactory to all. (Applause.)

Councillor G. Lamb, Mayor-Elect of Bootle,

moved the first resolution, which was as follows:—

“That this Conference is of opinion, that as the values of land are not due to individual exertion, but spring from common need and activity, and are enhanced by public expenditure, the present system, which exempts these values from taxation and imposes the burden on industry and the earnings of industry, is unjust and constitutes a hindrance to social progress.”

As showing municipal progress in England and Wales, Mr. Lamb pointed out that in 1879 the debt of municipalities was 137 millions sterling; in 1897 it was 245 millions. In 1894 the amount raised by rates for local purposes was 32 millions, and in 1897 the rates collected had reached the total of 37½ millions. The increase in the rates had been 24 per cent., but the increase in the assessable value only 5 per cent. In 1894 the total expenditure of municipal authorities in England and Wales reached 73 millions; in 1897 the total was 78½ millions. Having given the figures for England and Wales, as showing the extent of the large expenditure of municipal authorities, he would like to give them the concrete example of Bootle, as showing the advancement in the same direction and always with the same result. Land Values were enormously increased with the spending of rates. From 1879 onwards the progress of Bootle had been rapid, and the town had raised £330,000 strictly for public improvements. The ratepayers had to contribute during the same period no less a sum than £163,000 for sinking fund purposes alone, exclusive of interest. As showing the result of that expenditure, together with certain natural advantages which Bootle possessed, Mr. Lamb mentioned that Bootle was credited by the Stock Exchange with having a rateable value of £9 per head of the population, the highest in England or Wales. As an instance of the close relation between the expenditure of local authorities and the revenues derived from land, in 1879 the amount raised by means of rates in Bootle was, approximately, £9000, and the ground rents paid were estimated at £10,000 per annum. In 1898 the rates amounted to 94,000, and the ground rents were believed to be £100,000. So we have the clear evidence of how the spending of rates increases the value of the land. Now, they had studied this question very closely in Bootle. They had felt the pinch because they had, practically, only one landowner. He held, nearly, the whole of the land. As showing how he used his power, it might be mentioned that only a short time ago a large and enterprising firm wanted a certain quantity of land, and for it they were asked to pay a high price. Very close to the plot, only a few yards away, land belonging to another owner was obtained at about one-third the price. It is believed that the firm did not know, when applying for the second piece of land, that it was outside the boundaries of Bootle, and the difference in price being so great they accepted it. Being outside the town of Bootle they could not claim, for instance, the services of the borough fire brigade, though their business was of such a nature that with the spread of fire, there would be serious consequences. It was on account of incidents such as the one he had described that Bootle felt the pinch so severely. They could not get out of the landlord's clutches. Therefore this question

had been very much to the fore in Bootle, and as far back as 1892 the Town Council unanimously passed a resolution to the same effect as the one he was now submitting, and copies of the resolution were sent to the Chancellor of the Exchequer and the Local Government Board. It had been re-affirmed a few years later. The interests of Bootle had driven this question very much ahead.

Mr. W. P. Byles, ex-M.P. for Shipley,

Representative of the Bradford Branch of the Land Restoration League, seconded. He appreciated very much the honour of addressing so august and huge an assembly, an honour due to the accident that he had the privilege of presiding over the small conference in Bradford at the beginning of last year, which might be said to have been the forerunner of that important meeting. He thought if any landlord was present in the palatial municipal buildings on the previous evening he would have appreciated in a manner salutary to his soul the magnitude, the force, and the energy of the movement in which those present were engaged. (Applause.) Upon the resolution which it was his duty to second it seemed to him unnecessary to enter into argument. Surely there was no one present who was not convinced that the Values of Land were not due to individual exertion, but sprang from common need and activity. There was no city, he said, which exemplified better than Glasgow the enhancement of Land Values by public expenditure. The effect of the present system of taxation was to give to a handful of men the power of living without either toiling or spinning. (Applause.) All they did was to array themselves like Solomon in all his glory. (Laughter and applause.) The Conference was deprived of the presence of Members of Parliament for reasons which were well known—to vote the sum of ten millions for a purpose to which it would be improper for him to refer—(hear, hear,)—and to which he would not refer further than to say that he hoped this country would never regret it. Ten millions was the sum asked for. But ten times, or fifty times, or perhaps a hundred times that sum was being found not once, but every year. It was not, however, because he wanted to divert the gross Land Values from private hands to public resources that he came there. He did want that diversion, but to work for that alone would be a sordid campaign. He took part in the movement for a loftier purpose. As long as the rental of the country was in the hands of a few you would have lords and serfs, industrial strife, overcrowding, and all the ghastly social inequalities which now distressed any one who looked out on the state of our country. It was because he believed that the solution of those great social problems lay in the direction in which they were going, in trying to bring all the revenues which were now derived from land out of the individual pocket and into the public pocket that he took part in the movement. (Applause.)

Councillor Owen Balmforth,

Huddersfield Town Council, supported the resolution, which he said had been approved by the local Corporation and the Board of Guardians. Huddersfield was one of the few towns in this country which was practically owned by one landlord. Therefore they had a huge monopoly in land, and all the evils which appertained to monopolies in

general existed in their town. They had only been 30 years incorporated as a town, but during that time their rates had increased from 2s. in the £ to 6s., and they could boast of a debt of some 2½ millions. They had municipalised everything that could be municipalised. (Hear, hear.) Hundreds of thousands of pounds had been spent upon the tramways, water and gas works, electric lighting station, parks, and sewage, and they submitted that it was a great anomaly that the one ground landlord should not contribute his quota to the cost of those public improvements. (Applause, and hear, hear.) By the municipal enterprise of the town and the industrial enterprise of the citizens they had made the land of Huddersfield much more valuable than it had been, and in illustration of that fact, Mr. Bamford narrated the experience of Huddersfield Co-operative Society which, having built enlarged premises, had to pay to Sir John Ramsden £800 for what he called the improved value of the site before he would renew the site. Certainly the site had improved, but the improvement was due in the first place to the ten thousand working men who had organised themselves in this Co-operative Society—(hear, hear.)—and also to municipal enterprise in making the town more comfortable and convenient for its inhabitants. That illustration, he thought, would bear out the words of the resolution, that the present anomalies constituted a hindrance to social progress.

Mr. BURGESS, of the National Executive of the Independent Labour Party and the Glasgow Municipal Workers' Committee, moved the deletion from the resolution of the words, "and imposes the burden on industry and the earnings of industry." He did so because the words were unnecessary and also ambiguous. If they meant the abolition of indirect taxation, then they all agreed, but if they meant the abolition of all direct taxation, except such as might be levied upon the values of land, and especially the abolition of the income tax, then they were not agreed. (Hear, hear.) There was a cotton work—Coats of Paisley—employing 5000 people, and paying a yearly wage bill of £120,000. He would call that the earnings of industry. But this same concern divided in profit £600,000 per year. This he would describe as the plunder extorted from the community by a monopoly, which had crushed out competition and was now underpaying its workpeople and overcharging the public.

A DELEGATE—Is this in order? This is not a Socialistic campaign (Applause.)

Mr. BURGESS said that his was not a Socialistic speech, but a taxation speech. (Applause.) If they agreed to the resolution as it stood they committed themselves to the principle that they would receive no revenue from any other source but land. ("No, no.")

Mr. JAMES BOYD, Glasgow Municipal Workers' Committee, seconded the amendment.

Alderman Southern,

Manchester City Council, said the body he represented had approved of the resolution now before the meeting. If the Conference was to be made simply an arena for the discussion of questions such as the mover of the amendment had brought forward, which might be discussed at interminable length, and without any conspicuous advantage, he would not have thought it worth his while to come from Manchester to

Glasgow to be present. It appeared to the Manchester Council—and they authorised himself and his colleagues to come there because it appeared to them—that this was to be a practical attempt to remedy a standing and monstrous injustice. (Hear, hear.) If he might quote that injustice to the last speaker, he would give him one great example. He had been concerned in the construction of a system of main drainage through a suburban district belonging to a neighbouring landlord in Manchester. He was seeking in London co-operation to get this work constructed because of the demands of health and sanitation. Their former member, Sir Thomas Dudley, discussing the point asked—“Have you considered who is going to have the chief advantage?” “Well,” he said, “I should say the people whose lives will be made healthier, whose residences will be made more sanitary.” Sir Thomas remarked—“I think not. I think Lord So and-So—he did not want to mention the name of the gentleman through whose land the drainage would run—is the man who will receive the greatest advantage from what you are projecting.” The sewer was constructed, and the agricultural land previously worth possibly £200 per acre, was now a site for building residences, and was sold, he should suppose, at £2000 per acre. Everywhere, he said, on the margin of our great cities they had got land that was worth a considerable sum, but which was held because it would be worth more. (Hear, hear.) He supposed that what they wanted to do was to remedy that. (Hear, hear.) They wanted the residents, the ratepayers, the men who found the money for public improvements to have the advantage of them. He came there to express in general terms the approbation of the city of Manchester of the resolution which was now before them. (Applause.)

Bailie Wright, Perth,

said the resolution did not go far enough. He proposed to add to it as follows—“It is desirable that local authorities and municipalities should be empowered to take the land adjoining their areas for municipal extension at not more than double its agricultural value—(“Oh, oh”)—so that the increased value of the land may be secured by the local authorities, etc., to enable them to carry out improvements which the necessities and exigencies of population demand.”

The CHAIRMAN ruled this incompetent, as there was already an amendment before the house.

Bailie WRIGHT said that he had no objection either to the deletion of the words which the amendment proposed to delete, or even the adoption of the resolution as it was; but he did not think it went far enough. The question for him was—“who pays the taxation?” It was not the landlord: he might pay a certain proportion. Although they proposed to tax Ground Values—and Ground Values were always increasing within a certain radius, especially those which were most progressive—it was not the landlord who would pay the taxes they proposed to impose upon these Ground Values—it was the party who took the ground and made it more productive. Supposing they could feu ground at £20 per acre, and an Act of Parliament placed upon it 25 per cent. of taxation, the landlord would simply say—“You will have to give me £25 instead of £20.” (“Oh, oh,” and laughter.) They

might laugh, but this was the universal experience. He thought municipalities should get the land themselves and feu it at the increased value. Taxation of Ground Values would make it more difficult to get.

Councillor J. Shaw Maxwell, Glasgow,

of the National Executive of the Independent Labour Party, said he did not rise with any special hostility to the resolution which they were discussing. He thought it was in many respects a most admirable resolution, and reflected credit upon the men who drafted it. Neither had he in the remotest degree any feeling or spirit of antagonism to the most admirable speeches which were made in proposing this resolution, or to the Chairman's admirable speech in opening the Conference. But he did not think it was really necessary in a Conference such as this, where they would naturally expect that the men who were most intimate with economy, as far as it affected this question, should not need to go back to the A B C of the movement. They had heard a good deal, especially from the last speaker from Manchester, with which many of them were intimate not less than twenty or twenty-five years ago. He therefore believed it would be useful as far as possible that they should avoid wasting time on these points. It was essential that land reformers should close their ranks on this question. It was impossible that they could see eye to eye in respect to every detail, but it was absolutely possible, it was desirable, it was essential and necessary that they should confine themselves to the affirmation of the broad principles of the movement. (Hear, hear) He might happen to be somewhat more advanced than many of the gentlemen in the room upon general questions, but no one who knew him would doubt for a moment the intensity of his devotion to the principles they were met to advance. Therefore, if there was anything likely to introduce the apple of discord in their meeting, and which they could easily dispense with, let them do it. The words to which reference had been made by his friend, Mr. Burgess, he believed to be absolutely true, although he failed to see why, having made the statement that the present system imposed the burden on industry, they should have the further tautological statement, "and the earnings of industry." He hoped that, while they were doing everything they could to give a strong impetus to public opinion on this question they would avoid attacking further theories, which might bring discord and disintegration within their ranks. He was quite satisfied the motion lost none of its force, its power, or its potency by the withdrawal of the words. In fact, he thought it would be strengthened. It was mainly because he was anxious that they should see eye to eye, and march shoulder to shoulder, like an irresistible army, that he favoured the amendment which had been put. (Applause.)

A DELEGATE from Battersea asked whether the words in any way meant a single tax?

The CHAIRMAN said it was not for him to answer that question. Each delegate must draw his own conclusions from the discussion.

Mr. BURGESS' amendment was then put to the meeting, receiving only some 15 votes.

Alderman T. P. Griffiths, Mayor-Elect of Southport,

supported the resolution as it stood. He came from a town built entirely upon sand—(laughter)—which a hundred years ago had no agricultural value. That town now contained 50,000 inhabitants, and had a rateable value of about £350,000. Last year he took up a lease of land, the original ground value of which was 5s., and for which he was now paying £120 a year. What had produced this value? Industry. The industry of the population had made the entire value, and the principle they affirmed was that the people who make the value shall have some advantage from what they had made. (Applause, and hear, hear.) Landowners, he thought, had nothing to fear from the movement. The people of this country were a just people, and Parliament would not do an act of injustice, but it was quite time that the people who had been exempt for all time should now put their hands in their pockets.

Provost Anderson, Stornoway,

said he had great pleasure in supporting the resolution. They were unanimous in Stornoway as to the Taxation of Land Values, not on the ground that they were heavily burdened with feu duties, for they had a good landlord though he lived far off, and although the neighbourhood had been in the past the scene of a good deal of agitation in connection with the Crofter movement, they would be glad to know that that important movement had been settled in a very satisfactory way. They would permit him in this connection to refer to a very important statement made in his hearing by a very important statesman of the day, a man who was largely before the eye of the public in connection with this great war—he referred to Mr. Chamberlain. (Applause and hisses.) They had no politics there. It had been said that they were there as politicians—that they were there as Liberals. He denied that (Cheers.) This was a social question. If the Liberals were taking this matter in hand all the more shame to the other side for not helping them (Applause.) Returning to Mr. Chamberlain, he had heard him say that the landlords would tax the very air of heaven if they could get the chance. (Laughter.) He hoped that when Mr. Chamberlain had settled the question of South Africa—(applause)—he would take up the land values question and deal with it. (Laughter and applause.) In Stornoway they got land for artisans houses at £4 per acre, and for superior houses at from £8 to £16. They sympathised with the movement because they knew what was being done by the landlords in the neighbourhood of great towns. The Provost proceeded to deal with the question as it affected Glasgow, which he went on to eulogise at some length as the first city in the Empire in its municipal enterprises.

Mr. JAMES SEXTON (Liverpool)—Mr. Chairman, might I ask what we have done to deserve all this. (Great laughter.)

Provost ANDERSON, who took the interruption in the best of humour, concluded his remarks by stating that it was the duty of all local authorities, small and large, to come to the help of their less favoured brethren, and they had therefore gladly come from the far North to help forward this great movement. (Applause.)

Councillor Thomas Burke, Liverpool,

said that though he represented a private organisation, he had a narrow squeak of representing the Liverpool Corporation. He was the first member elected to that body upon the lines of the Taxation of Land Values, and though Liverpool was the most Conservative town in England, his resolution the other day was defeated by only six votes; and as bearing out what Provost Anderson had said, that this was not a party question, he might mention that the great bulk of the great Conservative party supported his motion. (Applause.) He was also a Poor Law Guardian, and after five years' experience as such he had no hesitation in saying that every single man or woman who was either in the hospital or workhouse receiving relief would not be there but for the existence of slums. They might say that it was the duty of the Corporation to sweep away the slums. But, as in the case of Bootle, the Earl of Derby stood in the way, for the result was, that if they swept away the slums they left the ground vacant for him to get about ten times more for it. Only last week Lord Derby demanded £5000 per acre for his land that the Corporation had made valuable by sweeping away slums. In these slums the death-rate was 75, whereas the general death rate was little over 30. (A voice "Murder.") In Liverpool only a few days ago there was sold at the rate of £1,000,300 per acre, land which within his recollection—and he was not a very old man—was not worth one-twentieth of that sum. The other day the Imperial authorities in order to meet the demands of the commercial classes in Liverpool wanted to build a new post office. The City Council some ten years ago sold land in Victoria Street to the Government for the purposes of a temporary post office at £12 10s. per yard. Immediately opposite there was an old pit which had never been used for anything except as a receptacle for the rubbish of the district, but when the Government wanted to build a new post office the owners of the pit demanded £56 per square yard, and because the commerce of Liverpool demanded a new post office the Government had to pay the sum demanded. These ground landlords were not contributing one farthing of taxation. The man who said this was a party question did not understand what social reform meant. In the constituency which Mr. Lamb represented there were some of the finest docks in the world, for Liverpool also claimed to be the second city in the Empire. (Laughter.) Before these docks were constructed there were an enormous number of sandhills in the district. They were of no use for any purpose. Nobody lived there but rabbits. (Laughter.) The shipowners having large vessels crossing the Atlantic needed large docks, and when it was proposed to construct them the Earl of Derby at once stepped in and demanded £40,000 for the rabbit warren. (Laughter.) With what result? As every Liverpool man knew the Mersey Docks and Harbour Board had to increase the dues on the shipping that came into the port, and—he recommended this to Mr. Burgess—wages of the dock labourers, the line of least resistance, went down immediately, whereas had they had the Taxation of Land Values in full force, wages would be much higher in Liverpool, and the general body of ratepayers would have had to pay so much less in the shape of rates, because in Liverpool they paid their rates not directly but through the landlords.

Though Conservative in the ordinary Imperial sense, Liverpool on the Taxation of Land Values was almost as sound as Glasgow. (Applause.)

Mr. WILLIAM NEILSON, Lanark County Council, said he was there with an open mind to get enlightenment. He had heard some statements that had been very appropriate to the subject which they were considering, but he still wished to get further enlightenment, and to protect himself at that stage. He did not see his way to agree to the resolution—"Oh, oh"—and he wished to enter his dissent. (Some laughter.)

The CHAIRMAN said he would simply put the resolution to the meeting, and take a vote for or against it.

Mr. ALEXANDER HADDOW, Mile-End Ward, Glasgow, rose to move a rider to the resolution.

The CHAIRMAN said that as it contained new matter it should be submitted later as a separate motion.

The original resolution was then put to the meeting, and carried, only three dissenting.

Councillor Thomas Whitfield, Devonport,

moved the second resolution as follows:—

"That to secure an equitable system of taxation, it is necessary (*a*) that a separate valuation should be made of land, apart from improvements; and (*b*) that a direct tax should be placed on the values of land thus assessed."

It had been well said that this was not a political question, but a social question. Twelve months ago he had had the pleasure of appearing at the Conference held at the Westminster Palace Hotel to represent the Devonport Town Council, and when he returned his Corporation were asked as though they had been so many serfs whether he had been instructed to represent them, and whether they adopted the views he had expressed. He was happy to say that on the present occasion his corporation was also represented by his friend Councillor Gill, the most orthodox 'onservative in the constituency. (Applause.) He represented a dockyard borough. When the land in that burgh was bought in the 18th century it cost £12,000, and now it was yielding a sum beyond their computation. While the land had been held up, the overcrowding and scenes of squalor and dilapidation were such that they had from time to time claimed Parliamentary attention, and it was on record that two years ago Devonport within its area was the most overcrowded town in the country. Government had decided within the last two years to spend five millions in dock extensions there, and the result was that land that had been let at the agricultural value of £5 per acre while the people had been herding in squalid homes had been sold for £2100 an acre. They as a Corporation were not permitted to acquire sites for municipal purposes unless they definitely said that they would purchase before they knew the price. ("Oh, oh.") At this moment they had had to pass into a neighbouring constituency in order to acquire a site for an electric station. If that did not show how monstrous was the system of landlordism in this country he did not know what better illustration to give. (Applause.) He was there to give these facts to the meeting, in order that they might have sympathy and support in any measures that they might take to bring about the

beneficent reform; but it was not only in that respect that Devonport was handicapped. There were two gates built in last century, at one of which every vehicle had to pay toll, and at the other every human being had to pay. One of these bridges, which was called the "Halfpenny Gate," erected last century at a comparatively small price, was offered to the Corporation for £185,000. but while the discussion was in progress the offer was withdrawn, on the ground that the increase of population had been so enormous within the last few months that the proprietors felt they ought not to part with the bridge on these terms. The increase was due to public improvements carried out by the Government, and it was iniquitous that any private owner should be allowed to reap the whole advantage of reforms of that kind. (Applause.) Mr. Whitfield urged the members of the Conference to put their shoulders to the wheel irrespective of party, and without internal dissensions, to carry out what was undoubtedly the greatest reform of the day.

Colonel H. S. Murray, Galashiels, seconded the resolution. Mr. Burgess had objected to the earnings of industry being exempted, but the instance he gave was one of the earnings of monopoly, not of industry. He argued that the Taxation of Land Values was the very first one which would do away with the power of capital to levy tribute upon the labour of the working classes. They wished to make the labourer independent of the capitalist by opening up the resources of the land, and they said the best means of doing so was to apply a direct tax on land values. He had heard politicians define the end of Government as being that of securing to each man the result of his own labour. The taxation which was imposed at present was exactly in the opposite direction, because it insisted in levying taxation on the earnings of industry. In order to give effect to the statement in the resolution they must separate the value of the land from the value of the buildings or improvements upon it. They held, as land reformers, that the value of the improvements themselves was always getting less and they were always deteriorating, while the value of the land was always increasing. That showed the absolute distinction between the two sources of revenue. The reason that the land was always increasing in value was the activity of the people living upon it. Therefore, they said if this increase of value is going on through the industry and by the activity of the people as a whole, the money should be taken to pay the expenses of the people as a whole. (Applause.) They wished to tax the land in the vicinity of large centres of population, not only to raise a revenue to meet public wants, but in order to destroy the monopoly in land which prevented the building of houses. (Applause.) If this question were solved on these lines they would not see huge numbers congregated in a small space, while at the same time huge tracts of country were uninhabited. Taxation of Land Values would result in a more equal distribution of population over the face of the country. That Conference, he thought, would do much to promote education on the question. It was possible they were not all at one, but they were all agreed upon making a beginning in the Taxation of Land Values, and when they had made a beginning they would be in a better position to judge of their next step.

Councillor E. Hancock, Leicester Town Council,

said that he and his colleagues were in favour of the resolution, provided that the word "taxes" also included rates. (Hear, hear.) Leicester Town Council had sent them not to discuss imperial taxation, but local rating. (Hear, hear.) They in Leicester were differently placed from some of the gentlemen who had spoken. Their land was not owned by one great proprietor. As a rule it was all freehold, and owned by the people who built houses upon it. But all round the town there was a large area of land which was rapidly increasing in value, and which was being held by the landlords until they could get very high prices. What they in Leicester wanted to do was to have the power to rate that land according to the present value of it. They would therefore like the power which, he was sorry to say the Local Government Board refused them, to buy the land as well as to rate it. If they had got that Leicester would have been hundreds of thousands of pounds richer to-day. In conclusion, he said he felt it his duty to say a word which might be unpopular. There had been several references to individuals. He deprecated that. He took it that there was not a man in the room who, if he owned a meadow worth £500 in the market to-day would sell it for £250 because his father had bought it for £100. Let them attack a bad system, but not individuals.

Mr. Joseph Hyder, Land Nationalisation Society,

moved the following addition to the resolution:—"And (c) in order to prevent under-assessment, that the rating authority should have the power to acquire the land at the landlord's own valuation in cases where it may consider that that valuation is unfairly low." The object he had in view was to make the resolution effective, to realise the end they all had in mind. As it now stood, the resolution was not effective, because, while it provided for a fair tax on land values, it did not provide for a fair assessment of the land. It was not enough merely to pass a law saying that land should be taxed. There was a law to that effect now, and had been on the statute-book for the last 200 years, but owing to the failure in the assessment arrangements that law for the assessment of 4s. per £ was practically a dead letter. He wanted to make it a practical reality. If the land owners were forced to give up land at the valuation which he placed upon it for assessment purposes, it would ensure that he did not place his property in the assessment register at an absolutely low figure. On the other hand the fact that he had to pay taxation on the sum he himself named and prevent him putting an exorbitant figure on his property. For example, a land owner in Wiltshire had said a bit of his land known as Stonehenge was worth £125,000. He had never paid a farthing except on the agricultural value, which was much less—say £25,000. He had not paid rates on any part of the £100 000. Were he compelled to give the land up at the value he placed on it for assessment purposes that value would be considerably less than was now being demanded from the British Government. (Hear, hear.) He heard only that day from a member of the Conference, representing Galashiels, a local instance. A bit of land was wanted for public improvement, and the local authorities offered £500, a very liberal price—for local authorities were in the habit of offering very liberal prices, and did not generally

err on the side of robbing landlords—but the owner demanded £5000, or ten times the value. Would they not be able to secure a fair realisation of the land if they were able to take the landlord at his word, and either on the one hand tax the land at the value he assessed, or if he valued it too low acquire it from him at his own price?

Mr. H. ALDRIDGE, Land Nationalisation Society, seconded. He contended that in order to make the taxation plan effective they really must give the community power to buy on the basis of assessment valuation. The New Zealand Government had actually adopted this suggestion, and found it by practical experience the best plan. The question of the acquisition of land for public purposes was an integral part of the programme of his society: and when the Conference next met it ought, in his opinion, to seek powers for compulsorily acquiring such land.

Mr. Fred. Verinder, English Land Restoration League, appealed to the Conference not to pass this amendment, not that he had any doubt as to its value as a suggestion, not that he thought it unworthy of discussion, but because it introduced by a side wind a new subject which he submitted was not and could not be, before a Conference constituted as this one was. He had been delegated there to vote for the resolutions as they stood. He had no instructions with reference to land purchase; and, whatever his private views might be, he could not, on behalf of that body, vote on the subject. There must be many other delegates whose instructions related only to the subjects raised by the resolutions officially issued. The details of how the valuation was to be made might be left to their legislators, but they wanted to impress upon those who were going to make the laws in next session or later the fact that they wished land valued separately from the improvements upon it. (Applause.)

It was decided at this point to put the question. A show of hands was taken, with the result that Mr Hyder's proposed addition was rejected by a large majority, the addition only receiving some six votes. The members of Conference then adjourned for luncheon.

Councillor Wm. Owen, Burslem, continued the discussion. He said he represented a Town Council which confessedly did not understand the question of the Taxation of Land Values in all its bearings. Unless the Conference took a moderate, practical, clear, and decisive course, it would stultify itself. Members of representative bodies know that many of the members were Conservative in their tendencies—he did not mean politically—but they had to do with the spending of public money and the administration of it. If they told the town councils of the country and representative bodies generally that they would have more money to spend in the interests of their constituencies if land paid its due share of taxation many of these men who had not studied the question from the reformers' standpoint would take it up from the local standpoint. (Applause.) Considering that these local councils touched our lives even more closely than the Imperial Parliament, it was important to carry conviction to the minds of the members of these local bodies of all kinds, so that they might join in the great movement. He was surprised at Mr. Burgess wanting to eliminate the

words as to the taxing of industry. The cheaper the land was the better for industry, the better the chance for the labourer to have good wages, the better chance for the development of trade. He wanted to see the time come when the phrase "free as land" would be used in the same sense that "free as air" was used now. Land would never be free until the clutch of the selfish individual was removed in the interests of the community. He looked upon this as a health question. Glasgow had taught towns of Great Britain how to transport their people at cheap fares, but if Glasgow had been built where the rule was to tax land, the population would not have been so crowded together, and there would not have been so much need of flats and such like erections. Still, Glasgow was not so bad as some towns. The slums were caused by the dearness of the land. Let the landlord do his share in making local improvements, and then when land was cheaper there would be no need to have narrow streets, closes, and habitations. Modern sanitary science taught that the more open spaces they had, the better for the health of the people, but if the landlord was to keep his grip on the land round the towns then slums would continue. From that standpoint alone the resolution was worthy of being carried. (Applause.) Many of the Town Councils of England would support Glasgow when the matter was put clearly before them, and every ward would be canvassed for political action, political action meaning in this matter the social advancement of the people and the improvement of the conditions under which they lived. (Applause.)

Councillor E. Woodhead, Huddersfield Town Council.

thought the special point of the resolution was being rather lost, sight of. He had a hope that the Conference would take them a step further than the Conference which was held in Westminster Palace Hotel, and give some hint as to how they might carry out the principles enunciated in the first resolution. There was an incident in the history of Scotland which led to one of her men of old to be long known as "Archibald Bell-the-Cat." The question for the Conference was not as to who would bell the cat—the cat being the landlord—but how the bell was to be attached to his neck. (Hear, hear.) Reverting to the London Conference—he had a conversation with a friend who was an owner of land in London, and who, when he heard the object of the conference laughed loud and long. He said—"Go on with your conference, speak as much as you like, and when you have done it you won't touch a single landlord. I have some land, I get very good rents by having flats on them, but I have a clause in the lease with the tenant to the effect that whatever burden of taxation be placed upon the property, even though it be nominally placed on the landlord, shall be paid by the tenant." (Laughter.) In Huddersfield the landlord had a clause in his lease which ran very much in the same direction, and the practical question to which he should like the Conference to direct its attention was—how were they to ensure that after legislation had been passed, that the burden should not be still paid, as it was at the present time, by the tenant, and that in fact as well as in name, the land should bear the impost. (Hear, hear.) He suggested that speakers might serve the objects of the gathering better by giving

hints and suggestions rather than by overburdening the programme with a number of formal amendments. He hoped the result of the Congress might not only be to form a pious opinion, but to bring forward practical suggestions as to the means of carrying out their desires. It was natural that ardent Liberals should speak as if this were exclusively a Liberal question. It was nothing of the sort. It was a social question. (Hear, hear.) The last man who bade him God speed as he left Huddersfield for Glasgow was a Conservative alderman who said—"We are as anxious for this as you are." (Applause.)

Councillor T. H. Gill, Devonport County Council, remarked that their common object was fairplay towards the landlords as well as fairplay towards the tenants. (Hear, hear.) At the risk of bringing coals to Newcastle he reminded the delegates that a hundred years ago the Corporation of Glasgow parted with the land on which the Municipal Buildings were built for the price of 2s. 8d. a foot; eight or nine years ago when the land was bought back, it cost them £35 10s. per foot, or £175,000. Was that capital sum taxed as it ought to have been? He was a Member of the County Council and Chairman of the local Mercantile Association, and both wished the Conference "God speed." In Devonport they lived in the hollow of one man's hand. That gentleman—upon whom he made no attack personally—was popularly supposed to derive £40,000, to earn which he did nothing. Why should that income not pay its share of taxation? He concluded by remarking that he was a full-blooded Conservative, and he was not ashamed of it, but he hoped, at the same time, that the Taxation of Land Values would not be made a political question. (Applause.)

Councillor Lathbury, Burton-on-Trent, declared that, like the last speaker, he also was a Conservative, and he had been unanimously elected by the Burton-on-Trent Town Council, which was largely composed of Liberals, to come to represent them there and to support the resolutions on the programme. He hoped the Conference would stick religiously to that programme, for then he could give it his entire support. Burton-on-Trent was in the hollow of one man's hand. A few years ago he drew from it about £10,000 a year; it was now betwixt £60,000 and £70,000. That had been made by the industry of the people, and their Town Council thought that that income ought to be taxed and bear its quota of the rates of the burgh. (Applause.)

Councillor Terrett, West Ham, said he could claim to represent the most democratic Town Council in England, the only Council that had a majority of labour members. He was instructed to support all the resolutions, but he was also definitely instructed to make the Committee's position clear. They were not in favour of taxing land values with a view simply to relieving the builder or the capitalist—(hear, hear)—or to wiping off the income tax. Their position was really that which was defined by the delegate from the Corporation of Leicester. They wanted to see the land values taxed in order that they might form an income if possible, not to the national taxation but rather to the local rates. That was the West Ham Council's position, because they were embarked on the biggest scheme

which had yet been attempted in the way of housing the working classes. They had already passed the plans for the building of over 620 workmen's cottages and dwellings, and they were now going to Parliament for compulsory powers to take over 110 acres of land and to build thereon between 3000 and 4000 workmen's buildings. The Council's position was thus rather serious. They were about to become very large ground landlords themselves—(laughter)—and they should decidedly and strenuously object to being taxed heavily upon their ground rents for the purpose of reducing the income tax of big manufacturers from one end to the other. The Conference would see that the West Ham Council were very strong on the application of this tax for the benefit of particular localities. They were also of the opinion that no reform in taxation could settle the land question. He knew perfectly well—and he spoke not only as a member of West Ham Council but as an East London workman who was living in a tenement rack-rented by one of East London's sweating landlords—no taxation reform would solve the problem of East London overcrowding. He asked them to clearly bear that in mind. While they were in favour of the Taxation of Land Values as a first step they must go on till they got hold of the land itself and placed it in public hands. (Applause.) They were firmly convinced this would be absolutely necessary. The Taxation of Land Values would render land cheaper when public bodies went to purchase it, but however cheaply they bought land that did not prevent the builder who built the house from charging exorbitant rents to the tenants. ("Question.") In West Ham the land that was bought cheapest had in many cases the most highly rented houses. There was no getting beyond that fact.

Mr. Wm. Reid, Scottish Single Tax League,

urged that an income tax could not get men employed who were unemployed; it could not get the slum dweller better conditions than he had to-day; but the Taxation of Land Values could do all these. (Applause.) The Taxation of Land Values could force the land owner to let go his grip, to put his land into use in order that he might reap the rent with which to pay the tax. And it was all nonsense to tell us the cheapening of land could not solve this problem. If the cheapening of land could not solve this problem, nothing else could solve it save transmigration to another world. (Laughter.) There was either enough land for all, or there was not. If there was not enough land for all, the problem could not be solved; but if there was enough land, the solution of the problem lay in giving access to land, in putting the control of land into the hands of the people, and no more logical remedy had been proposed to-day than the Taxation of Land Values. (Applause.)

Mr. ALEXANDER HADDOW, Glasgow, Mile-End Ward Committee, stated that he agreed with the Taxation of Land Values as a step towards a better goal. As a wage-earner himself, he held that the question ought to be as dear to agricultural and industrial labourers as it could possibly be to the land theorist. What they wanted to do with the land question they must also do with the machine question in the country. If it was right to take sixpence or two shillings in the £, it was right to take the whole thing; and he urged that the process of annexation should be carried out as speedily as possible.

Councillor Chas. Whiteley, Sheffield,

remarked that the great evil they were labouring under was monopoly, and were the land thrown open for manufactories and dwellings the people would find that it would be much cheaper. He cited as an instance of the abuse of that monopoly, the experience of the managers of a non-conformist chapel in Sheffield. The lease was nearly falling out, and when the Duke of Norfolk, the ground landlord, was approached for a renewal, he insisted as a condition that the managers should pay £100 per annum. If the land and the buildings had been separately assessed, and the Duke had known that at the expiry of the lease he would have to pay the tax on the land, whether he was deriving an income from it or not, he would not have been prepared to demand such extortionate terms. Recently the Corporation of Sheffield purchased the markets for £520,000. They knew nothing about the value of the land, but they were told that it amounted to £400,000. The annual value at three per cent. was thus £12,000. Yet the income from the whole of Sheffield eighty years ago was only £16,000. As a result of the increment of value, they had in Sheffield a slum property which was a disgrace to the Corporation, and when they were trying to deal with it they found they had £100,000 to pay for 24,000 square yards. The only hope for this country was to break down this gigantic monopoly, and he believed the only way it could be done was by separately taxing the land. (Applause.) He explained that he represented the Trades Council of Sheffield. The Corporation of Sheffield said it had not been invited to the Conference, and, therefore, when the Lord Provost of Edinburgh stated that the Corporation of Sheffield had declined to send a representative to the Conference he was entirely mistaken. A few years ago he had the honour of introducing the question at the Town Council, when he was defeated by 20 to 12. Quite recently he re-introduced it, when it was carried by a majority of one, which showed how public feeling was shaping in Sheffield as well as all over the country. (Applause.)

The resolution, on being put to the meeting, was carried unanimously.

Councillor John Ferguson, Glasgow,

then moved the third resolution as follows:—

“This Conference heartily approves of the bill promoted by the Corporation of Glasgow, to obtain for burghs in Scotland the power to tax Land Values, but considers that the principle of the bill is equally applicable to all parts of the country, and, therefore, urges all other local rating authorities (not included in the scope of the bill) to petition Parliament for similar powers.”

He observed that this bill was the result of six years' effort in the Council. It was not a solution, but a practical beginning to this question. The bill proposed, in the first place, to differentiate between houses and land. In order to get the value of land the proprietor would be obliged annually to supply the assessor with the ground or land value. After that a rate not exceeding 2s. in the £ would be fixed, and the yield of that rate was to be appropriated to the reduction of the rates of the city. A question had been sent to him as to how that amount would be divided amongst the various beneficiaries, and his answer to that was

that it would be divided according to the amount of benefit they received. Whether the superior (the original owner), or whether the person who had feued from him, or had been lessee or occupier—all the proprietors who were beneficiaries would pay in proportion to the amount of benefit received. (Applause.) They all approved of the bill, even the most extreme Socialist present, but some wanted to go further. In God's name let them carry this first, and then see what could be done afterwards. They must agree to fundamental principles before they settled down into the details. He proposed that the city of Glasgow should be a city rate free within the next ten years, and if he lived ten years, and the people supported him as they had done for the last half-dozen years, he would make it a city rate-free. Two million pounds per annum were taken from the people out of the industry of this great city by a set of loafers, who contributed nothing to its making. (Laughter and applause.) The rental of Glasgow was estimated at $4\frac{1}{2}$ millions, of which from 2 to $2\frac{1}{2}$ millions were for houses, a mercantile article, private property, with which no man had a right to interfere. But they could not build a house in air. It must be built on the land; the land was a monopoly: and the man who owned the monopoly compelled others to pay for the right to live on this planet. (Hear, hear, and laughter.) Surely it was a hardship to a man to be born on a planet without being consulted, and find himself an intruder, ordered to move on wherever he went. Between £600,000 and £700,000 paid their municipal rates in the city of Glasgow; but two millions per annum had to be paid for the right to live on the soil, to be industrious, to make streets, to create parks, which immediately raised the rents of the houses round the parks. The 2s. in the £ was far too moderate, but it would give £300,000, or one-third of the taxation of the city right away. There would be no millionaires when the people had access to the land of the country as well as of the town. They had facts which showed what wonders they could do in that city were it not for this enormous land value appropriated every year by these men. Every year £35,000 of an increment took place in Glasgow. He wanted every penny of that. But he was a moderate man, a very moderate man, and his bill was unprincipled, for those people, the landlords, were being let off far too cheap in being asked only to pay 2s. per £. Other places which copied the Bill might easily make it 4s. or 5s. But in Glasgow they did not want to do things in a hurry, and after all, if the landlords would place themselves in their hands they would find themselves taken out of the position of robbing the people which they at present occupied, and not sent to the workhouse. (Laughter.)

Alderman JENKINS, Salford, suggested that Mr. Ferguson should address himself to the resolution. Nothing would be gained by calling people loafers and robbers.

Councillor FERGUSON—I say that the man who lives without rendering any service to society, and takes an increment from society, and compels men to live—as we have 100,000 in the city of Glasgow—to live 3, 4, and 5 of them in one-roomed houses, amidst conditions in which their average period of life is only 25 years when it should be 57 years as other districts of the city proved—I say that any system like

that is a system of legalised robbery. (Applause.) And I say that I have high authority for saying that if a man will not work neither should he eat, and I call every man a loafer in society who does not by hand or brain do something.

Bailie ROBERTSON, Dundee, pointed out that the question discussed by the speaker was not embraced in the resolution.

Councillor FERGUSON said if he was proposing to take 2s. in the £ of the ground rents he had to justify the step, and the strongest language he could use was not too strong in face of the iniquity that was being inflicted in the name of the law. They had to change the law. In striving after this reform they had much more in their mind than the money that would be diverted to the use of the public—the interests of the helpless masses who were unable to help themselves. The rich and strong could fight for themselves. Only two or three held a brief for the poor. (Applause.)

Councillor Sykes, Bury Corporation, seconded the motion. He thought that the proposal to exact 2s. in the £ on the ground values was very moderate. In the town of Bury the rates were 5s. 9d., including poor rates, and Lord Derby, who owned the town, drew, it was estimated, some £80,000 from the people.

A DELEGATE rose to order. He objected to the introduction of the names of individuals.

The CHAIRMAN—Each speaker must be left to use his own discretion.

Mr SYKES said he regarded Lord Derby personally as the finest type of a nobleman. He wished that he were Lord Derby; but of course he was not. (Laughter.) There were, he proceeded to say, two rivers passing through Bury, and Lord Derby got and claimed an extra amount of money for the land on the margins of these rivers. The Council had spent not less than £100,000 in purifying these rivers, and that he regarded as a scandal and a shame.

Councillor Arthur H. Scott, Manchester Corporation, remarked that 20 years ago the rates levied from the city amounted to £302,000; now they amounted to £817,000. The rate then was 2s. 10½d.; now it was 5s. 9½d., and in some districts 7s. in the £. It was almost impossible for some industries to be carried on in Manchester because of the high rates, and many of the employers were taking their works outside. The only objection that any one ever expressed towards this in Manchester was that there were many who got their incomes from these rents, and that to tax those who had made recent purchases would be unfair. One striking thing about Manchester was the number of wealthy people who no longer lived in it. The land on which their houses stood was far too valuable for the rich to live on, and the consequence was that they had gone to the outside of the district, and the poorest people were compelled to live in these houses to pay exorbitant rents. In the agricultural districts the man who had to pay the biggest taxation was the man who improved his land to the best advantage. So it was in the cities. One man allowed his ground to be idle; another built a factory—the man who put his land to use was at once taxed, but the man who occupied it in idleness was the man who was allowed to escape taxation.

Another great principle involved was that they should have representation with taxation. This special class who escaped taxation in every shape and form had not only representation but they had a House of Parliament to themselves. It was for those who were in favour of this reform, backed up as they were by cities like Glasgow, Manchester, Salford, and by representatives from Yorkshire and London to put forward their scheme, and no Government on either side could afford to ignore it. (App'ause.) If they could not frame their bill in such a way that it would go through the House of Landlords, the measure would be taken through over their heads.

Mr. James Sexton, Liverpool,

said that out of respect to the Chairman's suggestion, that as many elected representatives as possible should have a chance, he had refrained from speaking earlier in the day. He was there to represent the interests of the people who elected the elected representatives. He considered this third resolution the most important practical resolution of the day. They had been dealing with ideals and theories, they were now getting down to the practical operations. Mr. Sexton went on to supplement the details of previous speakers regarding the case of Bootle, and pointed out that the owner of what was formerly useless land was now drawing an enormous revenue through the development of the commerce of Liverpool, and the work of the men who built the docks and sailed and discharged. Added to that, the influx of labour caused a demand for houses which jerry-builders had rushed up, and for which they charged enormous rents. Moreover, the condition of the land was responsible for an epidemic which broke out in Bootle and necessitated the erection of a hospital for infectious diseases for the locality. No matter how they might think in detail, the question they had to face was how long were they to allow this sort of thing to go on. The Bill of the Glasgow Corporation he did not think went far enough, but he thought they should make up their minds to go so far with each other as the bill took them. (Applause.) They were divided into Socialists, Single Tax men, and Land Values Taxation men, but the Taxation of Land Values ought to commend itself to all of them. (App'ause.) It was said that that would not solve the labour problem. He did not suppose that it was professed that it would, but he thought it would go a long way towards solving it. He thought that the greatest bulwark of the employer was the unemployed; remove the unemployed and the worker could command his own terms. (Applause.) There were 44,000,000 acres of idle land to-day, and that would find work for three times the present number of unemployed. They had heard a great deal about Lord Derby, and it seemed to him from the discussion that had taken place that Lord Derby owned land in nearly every town in England. He thought it was necessary that they should begin to find out who owned Lord Derby.

The Rev A. B. Tebb, Gateshead Guardians,

said that his ideal was that every workman should have a house where the conditions surrounding him would enable him to live in comfort and prosperity, and if they got this law put on the statute-book it would go far towards the realisation of his dream. (Applause.)

Mr. James Stewart, Lanark County Council,

said that the remarks of his colleague earlier in the day were apt to create a false impression. He explained that the Taxation of Land Values had not been discussed by the present Council, but that the Council which demitted office a year ago had unanimously adopted the principle of the Taxation of Land Values (applause)—and also the principle of separating the value of the land from that of the building. (Applause.) One of the many complaints made by those who were against this reform of taxation was that there was no practicable scheme before them for putting the principle into operation. The Glasgow bill had been before them for some time, and he had not heard of any intelligent criticism which proved that that bill was impracticable. (Applause.)

Mr. Neil, Scottish Section Co-operative Union,

explained that he was not to be understood to speak for any one but himself. In the co-operative movement he believed there was a source from which could be drawn much assistance for the movement in favour of the Taxation of Land Values. (Applause.)

Mr. H. Belsham, Rotherhithe Vestry,

said that the rates in his district amounted to 8s. 8d. in the £ What did they think of that? (Laughter.) They had sent representatives to the Conference in the hope that in the Taxation of Land Values some relief might be found. (Applause.)

Mr. J. S. Weir, Land Reform League of Victoria, Australia, said that the Taxation of Land Values was the burning question in Australia, New Zealand, New South Wales, and South Australia had each adopted the principle as a method of obtaining part of their revenue. In Victoria the principle was rejected by the Upper House. Everywhere where British Institutions had been established they found the same problems confronting them, and everywhere they found men's thoughts turning towards the Taxation of Land Values as offering the solution for the social problem. That in itself was sufficient to indicate that the principle upon which their demand was based and for which they stood, like all other true principles, was of universal application. He was sure he was echoing the sentiments of all land reformers in Australia when he wished the meeting God-speed. (Applause.)

Bailie ROBERTSON, Dundee, complained that throughout the debate nobody had got away from the main principle embodied in the first resolution and adopted. The second, giving effect to the method, was also adopted. As one who had been sent to collect information and report to the Town Council, he regretted that none of the speakers had given any information regarding the bill which the resolution asked them to adopt. Even Mr. Ferguson had given them no information. He knew nothing about the bill; how, therefore, could he be in a position to commend it to the Town Council of Dundee?

Mr. BLAIKIE said that some of the speakers complained that the towns from which they came were in the power of some particular landlord. They could not say that that was their position in Edinburgh, but he complained that builders bought ground with the view of benefiting by the advanced value that followed improvements. The

Edinburgh Town Council would have sent representatives had it not been for the manipulation of the Tories and some of the Conservative Liberals in the Council.

The resolution was unanimously adopted.

Mr. A. HADDOW, submitted the following motion:—"That this Conference is of opinion that delegates ought to ask candidates for Parliament these questions—(1) Are you in favour of the Taxation of Land Values? (2) If so, will you press the Government to introduce the principle in the Budget? (3) If the Government declines will you pledge yourselves to vote against the Budget? And failing to obtain satisfactory replies from the candidates to these questions, that delegates ought to advise opposition in the constituencies to such candidates"

Mr. BURGESS, Glasgow, seconded.

Mr. BERENS, a member of the Conference Committee, said that it had been the intention of the Committee to draft resolutions which would commend themselves to all parties because of their innate justice and truth, and they had tried to avoid raising questions which would jar with the views of members of Conference whether they were Liberal, Conservative, or I.L.P. The Committee, therefore, could not possibly ask the Conference to accept the motion made by Mr. Haddow, although personally he thought the suggestion was a good one. (Applause.) What he did say was that those who were earnest in the question would take up Mr. Haddow's position and as individuals follow the good suggestion he had made. He did not think they could ask the meeting to pass the resolution.

Mr. PAUL, Secretary, said the Committee had been complimented upon steering clear of any semblance of party politics and he asked the Conference to support the Committee in the carrying-out of that desire to the conclusion. They had men of all parties present, and every man in his individual capacity might go on the principle suggested in the motion. The Committee, however, declined to have any part or connection with any mere political resolution.

Mr. H. MURPHY, Irish National League, held that they must pass Mr. Haddow's resolution when their discussion to-day was to end in mere talk.

The TOWN-CLERK of Berwick said he had received instructions from his Council to support the resolution, but he felt if Mr. Haddow's resolution had been among them his Council would not have sent him to the Conference. Any such resolution which was passed would be useless so far as many present were concerned, and he submitted that it was entirely out of order because it was never on the agenda.

Mr. OWEN BALMFORTH, Huddersfield, said the resolution would cause a rupture between representatives of Associations and the delegates from public bodies, because while the former might conscientiously support the resolution, it was impossible for delegates from public bodies to do so. How could they pledge their respective Councils.

The CHAIRMAN suggested that Mr. Haddow should withdraw his motion. Mr. Haddow declined. After some discussion the motion was defeated by an overwhelming majority, only a few voting for it.

Mr. W. P. BYLES moved that they give their best thanks to the Committee which had arranged the Conference, and ask them to be good enough to continue in office for another year.

Mr. G. B. WADDELL, Glasgow in seconding, said the very fact that the Committee had done such good work entitled them to re-appointment.

The TOWN-CLERK of Berwick suggested that Section 9 in the proposed Bill, which read that it should apply to Scotland only, should be deleted, but the Chairman said that that was a matter in the hands of the Corporation of Glasgow.

The MAYOR of Longton, Staffordshire, moved a vote of thanks to ex Bailie Burt for his conduct in the chair.

The compliment to the Chairman was paid with great enthusiasm, the audience singing, "For He's a Jolly Good Fellow," and the Chairman having made his acknowledgements, the Conference concluded

The Conference was constituted as follows:—

DELEGATES APPOINTED FROM TOWN COUNCILS.

- Glasgow—Councillors Bilsland and Ferguson.
- Kilmarnock—ex-Bailie Smith and Dean of Guild Gemmell.
- Pollokshaws—Bailie William Nicol and Councillor Robert Wilson.
- Gourock—Bailie Wilson and Councillor Murray.
- Falkirk—Councillors Archibald Christie and James Boyle.
- Greenock—Bailies M'Neil and Cameron.
- Paisley—Bailies Alexander Smith and Joseph Allison.
- Stornoway—Provost Anderson and Councillor Kenneth Maclean.
- Perth—Bailies Charles Wood and James Keay. City Treasurer.
- Dundee—Bailies John Robertson and James Urquhart.
- Motherwell—Provost Fraser and Bailie Purdie.
- Stewarton—Provost R. Mackie.
- Clydebank—Councillors Duncan M'Nicol and John M'Bride.
- Crieff—Bailie John Williamson and Councillor Henry Hay.
- Govan—Bailie J. Anthony and ex-Bailie M'Kerrow.
- Grangemouth—Councillors John Cook and John Dick.
- Partick—Bailie Brown and Councillor G. Smellie.
- Kirkintilloch—Provost Stewart and Councillor Robert Cowan.
- Bo'ness—Councillors L. H. Ballantine and Robert Murray.
- Kilsyth—Provost Wilson and Councillors Robert Hamilton and R. M. Lennox.
- Galashiels—Councillor John Stevenson.
- Peebles—Provost Ballantyne.
- Denny—Councillors Thomas Shanks and W. J. H. Ritchie.
- Alloa—Bailie Duff and Councillor William Brown.
- Coatbridge—Bailie Reid and Councillor Bruce.
- Helensburgh—Provost Anderson and Councillor Samuel Bryden.
- Hamilton—ex-Bailie Tainsh and Treasurer H. S. Keith.
- Longton (Staffs.)—Alderman A. Edwards, J.P., and Councillor D. Chapman.
- Burslem—Councillor Owen.
- Bristol—Councillors Edward Parsons and William Baxter.
- Leicester—Councillors Herbert Ellis, E. Hancock, and J. North.

Huddersfield—Councillors Balmforth and E. Woodhead.
 Burnley—The Mayor and William T. Fullalove.
 Birkenhead—Councillors Benedict Jones, J.P., and T. L. Dodds.
 Salford—Alderman Jenkins and Councillor Muir.
 Halifax—Alderman George Henry Smith and Councillor Leonard Calvert.
 Bootle,—W. R. Brewster, Mayor, Councillor George Lamb and George Milne.
 Southport—Alderman Griffiths and Councillor Foggitt.
 Manchester—Alderman Southern and Councillor A. H. Scott.
 Heywood—Alderman Maden and Councillor Lowton.
 Burton-on-Trent—Councillor Lathbury.
 Sunderland—Councillor John Crown.
 West Ham—Councillor J. J. Terrett.
 Bury—Councillor Sykes and John Haslan, Town-Clerk.
 Mossley—Alderman Clark, Mayor.
 South Shields—Councillor George Beattie.
 Devonport—Councillors Gill and Whitfield.
 Blackburn—Councillor S. Crossley.

PARISH COUNCILS.

Abbotshall, Kirkcaldy—John S. Foreman and Thomas Renton.
 Stirling—William Leslie and Michael J. Hare.
 Falkirk—Walter Towers and Hugh Wilkie.
 Bonhill—Robert Paton and Robert Miller.
 Slamannan—Robert Murray and George Nimmo.
 Glasgow—ex-Bailie Campbell and Wm. Cochran.
 Renfrew—H. A. Napier and Councillor J. Fearnside.
 Cathcart—Alex. S. Whyte, J.P., and Robert Davidson.
 Alloa—John Pearson and Alex. M'Geachan.
 Bo'ness and Carriden—Wm. Easton and John Paul.
 Hamilton—James Barlas and Wm. Meechan.
 Neilston—J. Pollard and John Shanks.
 Paisley—James Scarlett and John Holms.
 Cadder—John Neilson and Herbert Beard.
 Tillicoultry—Bailie Alex. Scott.
 Kilmarnock—Rev. John Cairns and Arthur M'Gowan.
 Ayr—James Henderson and Miss Jane Campbell.
 Dundee—James Bremner and Jas. O'Donnell Derrick.
 Arbroath and St. Vigean—John Duncan, J.P.
 Lesmahagow—John D. Scott.
 Dumbarton—Duncan Murray and David Garrick.
 Uphall—A. West and J. Chambers.
 Blantyre—Andrew M'Anulty and Alex. Davidson.
 Galashiels—James Anderson and Alex. Millar.
 Bathgate—David Hastie and George Wolfe.
 Old Kilpatrick—Rev. B. Blake and John Auld.
 Largs—Thomas Clark.
 Cambusnethan—Hugh Scott and James Lemon.
 Lanark—Alex. Milton and Andrew Neilson.
 Old Monkland—James Findlay and John Carter.
 Carluke—Thomas Morton and Thomas Grossart.

Motherwell—Jas. M'Kendrick and John Frood.
 Glassford—John Galloway and Gavin Miller.
 Mearns—Alex. Gordon and Wm. Ferguson.
 Eastwood—John Park and Geo. B. Walker.
 Urr—Rev. D. Drew, B.D.
 Whitburn—Rev. John Gibson and James Dyer.
 Polmont—John Wilson and John M'Donald.
 Campsie—Thomas Lindsay and Thomas Cameron.
 Lasswade—Dr. John Falconer and James Scott.
 Denny—Provost Ferguson and Jas. Anderson.
 Bothwell—Alex. Hamilton and Wm. M'Allister.
 Dunfermline—Jas. E. M'Killop.
 Ardrossan—Alex. Hamilton and Wm. Gilroy.
 Greenock—Neil F. Aughey and Alex. Paton.
 Cumnock—Wm. M'Geachan and David Smith.
 Wick—Alex. Cormack.

COUNTY COUNCILS.

Lanarkshire—William Neilson and James Stewart.
 Sutherlandshire—Rev. D. M'Intosh.

URBAN DISTRICT COUNCILS.

Farnworth—Councillors Nicholson and David Crossley.
 Abram (Nr. Wigan)—Councillors William Gore and William Aspinall.
 Padiham—Councillors J. R. Smith and Mink.
 Hendon—Leyson T. Merry and Henry Humphris.
 Walker-on-Tyne—Dr. R. P. Dawson and John M'Kay.
 Cleckheaton—Councillors Thornton and Whiteley.
 Willington Quay—Councillors Ben Swan and Michael Parker.
 Whitfield—Councillor George Mills.
 Hoylake and West Kirby—Councillor John Fergus Smith.

POOR-LAW UNIONS.

South-Shields—Charles E. Walton, James Hay Rennoldson, and Alderman John Bowman, J.P.
 Blackburn—Councillors Thomas Cross and Frank Leonard.
 Gateshead—Councillors Robert Affleck, J.P., Rev. A. B. Tebb, Dr. A. A. Abraham, and George Craighill.

TOWNSHIPS.

North Manchester—E. Williams, Esq., J.P., and J. E. Balmer.
 Eccles—Councillors Hindly, John Clare, and Frank Milne.
 Irlam, Derbyshire—James Andrew.

VESTRIES.

Rotherhithe—Councillors Henry Bellsham, Hugh Young, and E. Carr Oliver.
 Battersea St. Mary's Parish and Vestry—J. Brown, W. Lethebridge, Mr Overseer C. Joiner and Mr. Overseer W. J. West.

LIBERAL ASSOCIATIONS.

- Camlachie (Glasgow)—John Muir and Hugh Murphy.
 Tradeston (Glasgow)—John C. Dobbie and William Gibb
 Kilmarnock—George Wallace and John B. King.
 Bothwell—G. B. Waddell and J. P. M'Laurin.
 Loanhead—John Williamson, J.P.
 Forgan—James Lawson.
 Lockwinnoch—G. J. Campbell and Joseph Johnstone.
 Coatbridge—G. W. Chisholm and John Cameron.
 Hutchesontown and Blackfriars (Glasgow)—F. S. Mein and James
 Glen Edgar.
 Steinhousemuir—Peter Leslie and John M. Walker.
 Perth—Bailie Wright and John Moncrief.
 Musselburgh—James M. Gibb and John Brunton.
 Overtoun—W. M'Roberts and Hugh M'Roberts.
 High Blantyre—James Mackie and Wm Reid.
 Stewarton—David Sim and Thomas Hannah.
 Kings Kettle and District—M. Hogg
 Scotstoun and District—P. M. Martin, C.C., and Robert Orr.
 Larkhall—R. Lambie, C.C., and Alex. Lang.
 Paisley—Edward Cochran and A. M'Naughton.
 Dumfermline—D. D. Blair and Wm. Robertson.
 Fenwick—James Dunlop and James Dunlop.
 Edinburgh (St. George's Ward)—James Allan and Archibald
 Neill.
 Springburn (County)—Dr. R. A. Docherty and James Mutch.
 Johnstone—John Ritchie and James M'Gregor.
 Renton—James Glen and Walter Bisland.
 Edinburgh (Canongate Ward)—George Mason and John M'Culloch.
 Newington (Edinburgh)—James Marchbank and Andrew Laidlaw.
 Edinburgh (Newington Ward)—Wm. Davidson and James E.
 Parrot, M.A., LL.B.
 Edinburgh (Eastern Division)—John Ryder and Robert Watson.
 Dennistoun (Glasgow)—John Cassels and M. A. Boyle.
 Sandy (Orkney)—Charles Scott and John Moodie.
 Bridgeton (Glasgow)—Richard Whyte and D. Whitelaw.
 Edinburgh (St. Gile's Ward)—W. Smith Elliot and John Steel.
 Baillieston—William Reid and John Flint.
 Springburn (Women's)—Mrs. M'Lardy and Mrs. Steven.
 Paisley—Andrew Fisher and James Smith.
 Edinburgh (St. Bernard's Ward)—Councillor Lang Todd and John
 W. Black.
 Edinburgh (South Division)—Alex. Stevenson and Arch. M'Kay.
 Inveresk—James Gemmell and James Brough.
 Dundee—W. F. Black and Peter Anderston.
 St. Boswell's and District—A. J. Grierson.
 Hurlet and Nitshill—Thomas Robinson and E. D. Robinson.
 Edinburgh (St. Cuthbert's)—Arch. M'Kay and Wm. Brodie.
 Southport—Joseph Williams and A. Keith Durham.
 Bonhill—John Ewart and Alex. Campbell.
 Edinburgh (Eastern Women's)—Mrs. Mason.

Edinburgh (United)—Councillors John M'Pherson and J. P. Gibson.

Edinburgh (Broughton Ward)—Aeneas M'Kay and Robt. Loudon.

Beith—W. W. Melville and John Hamilton, P.C.

Dalmuir—Ex-Provost Young and Bailie Spite.

Old Kilpatrick—Donald M'Intosh.

Bowling and Milton—James Addison.

Glasgow (Central)—T. W. Weir Flint and John Laird.

Glasgow (Sandyford Ward)—Councillor James Erskine and J. C. Cooper.

Glasgow (Anderston Ward)—John Paul and James Canning.

Glasgow (Broomielaw Ward)—R. A. Williamson and James Black.

Glasgow (Blythswood Ward)—Ex-Provost Dick and Francis Stoddart.

Glasgow (Exchange Ward)—David M'Lardy and John R. Maclean.

Glasgow, College (Women's)—Mrs. D. Grieg and Miss Paterson.

Airdrie—Parish Councillor Bell and William Thomson.

Edinburgh (Central Women's)—Mrs. Steel and Miss Cunningham.

Uddingston—Thomas Shand and W. S. Wright.

Scottish Women's Federation—Mrs. Swan and Mrs. Hodge.

Edinburgh (St. Luke's Ward)—J. Gardner Millar and D. D. Martin.

Carlisle—John Smellie and Robt Young.

Edinburgh (South Division Women's)—Miss C. C. Morison and Miss E. B. Brand

Glasgow (Tradeston Women's)—Mrs. Milligan and Mrs. Murie.

Govan—Andrew Brown, P.C., and Samuel Roger.

Burnbank—Bailie Pollock, J.P., and John Bryan.

Old Kilpatrick—Thomas G. Forbes and James Struthers.

New Kilpatrick—William D. Hamilton and William C. Menzies.

Dunblane—John M'Gregor and James King.

Leith—D. W. Kemp, J.P.

Bishopbriggs and Auchinairn—Andrew Walker and Alexander Campbell.

New Mains—John Gladstone and James Russell.

Eastpark, Maryhill, and North Kelvinside (Women's)—Mrs. Black and Mrs. Campbell.

Paisley and District (Women's)—Miss C. J. Henderson and Miss J. F. Wilson.

Lochee—Thomas F. Wilson C.C., and James Whyte, P.C..

Helensburgh and Gareloch—Jas. Watson and Wm. H. Malcolm.

Glasgow (College)—Donald Sinclair and Robert Hunter.

Maryhill—Dr. A. Muir Smith and W. P. M. Black.

Glasgow (St. Rollox)—W. Binnie and Wm. Smellie.

Glasgow (Springburn)—John Millar and Andrew Sloan.

North West Lanarkshire—James Archer and Richard Brown.

Clydebank and District—Bailie Stewart and William Wright

Scottish—Joseph Johnston and Robert M'Phee.

Govan and Plantation (Women's)—Mrs. Hector.

Keppochill—James Swan and Ex-Bailie Morrin.

North East Lanark—Henry Stephen and J. Ross Young.

Govanhill—Wm. M'Neil and John Pillans.
 Edinburgh (St. Stephen's Ward)—A. T. Williamson and Arthur Drummond.
 Edinburgh (West)—David Buchan, S.S.C., and Wm. M'Alpine.
 Portobello (Women's)—Mrs. Balfour.
 Kilbarchan—Thomas B. Watson.
 North Ayrshire—Ex-Provost Simpson and C. J. Shearer.
 Edinburgh (Western Women's)—Mrs. Brand, Miss Anderson, and Mrs. Lang Todd.
 Helensburgh (Women's)—Mrs. Watson and Miss MacIndoe.
 Glasgow (Central Women's)—Miss Smillie, Mrs. Buchanan, and Mrs. Alexander.
 Greenock—Provost Steel and John A. Simpson.
 Partick United Liberal Council—George Green, C.C., and Alex. Black.
 Bury—Dr. Parks and Councillor Ashworth.
 Chryston—John Brown and James A. Moultrie.
 Dalry and Merchiston Club—James S. Allan and W. G. Robertson.
 Alloa—James Duff and Archibald Jeffrey.
 Barrhead Club—John Blair and James Peters.
 Milton of Campsie—Peter Morrison and Gilbert M'Callum.
 Newcastle-on-Tyne—Councillor Cairns and Dr. Rutherford.
 Armadale—Andrew Johnston and Ex-Bailie Smith.
 St. Andrew's Ward—Judge Gulland and John B. Gulland.
 North Radical Camberwell Club and Institute—James Fairlie and Wm. Cassels.
 Metropolitan Radical Federation—George Kay and James Busby.
 Mildmay Radical Club and Institute—J. S. Neil and Dr. Banks.

CO-OPERATIVE SOCIETIES.

Glasgow and Suburbs Conference—James Young and John Reid.
 St. Rollox—William Cook.
 St. George—W. H. Jack and John Watson.
 Scottish Co operative Board—Councillor George Mitchell.
 Grahameston and Bainsford—James Wilson.
 Burnbank—Matthew Simprie and John Braidwood.
 Barrhead—John Martin and James G. Clark.
 United Co operative Baking Society, Ltd.—James Mill and George Pringle.
 Uddingston—James Hamilton.
 Chapelhall Federated Baking Society, Ltd.—John Weir and John Kirk.
 Vale of Leven—William Ballantyne and John Smith.
 Motherwell Central District Conference Association—Joseph Halleday.
 Beith—John Miller.
 Mauchline—John Hay and William J. Grieve.
 Scottish Co operative Women's Guild—Mrs. Hector and Mrs. Crighton.
 Kilmarnock—George Thomson.
 Falkirk and District Conference Association—John Liddell.
 Johnstone—James Ferguson and Alexander MacDuff.

Co operative Union Ltd., Scottish Section—Malcolm Neil and James Deans.

Shettleston—Thomas Dick.

Vale of Leven Educational Department—Hugh M'Nicol.

Paisley—David Christie and James Johnston.

Carlisle—Andrew Pearson.

Bonnybridge—George Watson.

Kinning Park—John M'L. Biggar and J. C. M'Gregor.

Firth of Clyde—George Naggs and J. F. Sutherland.

Gorebridge—George Young and John Drysdale.

Newbie—Multitublar, Norman M'Lennan, and H. Ll. Davies.

MUNICIPAL WARD COMMITTEES.

Glasgow, Calton—Joseph Watt and J. Gentle.

Blackfriars—Dr. William Chalmers and John M. Campbell.

Dennistoun—A. Forbes, P C., and Stephen J. Henry.

Dalmarnock—Robert Sadler and David Drinnan.

Cowcaddens—D. Ferguson and Thomas O'Brien.

Park—R. C. Grant and W. S. Chisholm.

Sandyford—Thomas Wright and W. N. Haddow

Townhead—Dr. M'Laughlin and Alexander Morrin.

Springburn—David Cassels and D. T. Hawey.

Cowlairs—William Aitken and D. Miller.

Mile End—A. Haddow and D. Reid

Gorbals—James Cameron and David H. Drummond.

Whitevale—George Duffey and Robert Alston.

Woodside—George Sutherland and Donald M'Lean.

Govanhill—Archibald B. M'Fie and John Anderson.

Greenock, Sixth Ward—Joseph M'Cormack and William Crawford.

TRADES' COUNCILS, TRADES' UNIONS, ETC.

Glasgow—James M'Laggan and R. C. Robertson.

Edinburgh and District—Thomas Blaikie and Hugh W. Stewart.

Ayrshire—Peter Muir.

Paisley—John Mitchell and James Kerr.

Bonhill—Mr. M'Bride and William Young.

Govan and District—Alexander Morrison and John Fraser.

Leeds—Councillor William Marston, J.P., and Owen Connellarn.

Sheffield Federation—Councillor Charles Whiteley.

Greenock United—John Innes and Robert Lemmon.

Liverpool, National Union of Dock Labourers—Charles Kennedy and James Sexton.

British Steel Smelters Amalgamated Association—David M'Naught and John Hodge.

National Amalgamated Union of Labour—J. Donnelly.

Glasgow Municipal Workers' Committee—James Boyd and Joseph Burgess.

Inverness Ratepayers' Association—Councillor Young.

Southport District Property Owners' Association—W. Garnett Flynt and Mr. Plummer.

Independent Labour Party (N.A.C.)—Councillor J. Shaw Maxwell and Joseph Burgess.

Independent Labour Party (Glasgow and District Council)—Councillor P. G. Stewart, and Messrs. Bell and Gilchrist.

Falkirk and District Landlords' Association—John F. Wallace.

Irish National League, Home Government Branch—John Glass and Owen Kiernan.

Belfast Christian Social Brotherhood—Miss E. Lindsay.

FINANCIAL REFORM ASSOCIATION, SINGLE TAX LEAGUES, ENGLISH LAND RESTORATION LEAGUE, AND LAND NATIONALISATION SOCIETY.

Financial Reform Association—Councillor Lamb, J. W. S. Callie, D. H. Whitehead, and W. C. Wright.

Liverpool, Birkenhead, and Bootle Society for the Taxation of Land Values—Edward M'Hugh and Councillor Thomas Burke.

English Land Restoration League—Fred. Verinder and L. H. Berens.

English Land Restoration League (Bradford Branch)—W. P. Byles and L. H. Berens.

Land Nationalisation Society (London) — Joseph Hyder and Henry R. Aldridge.

Accrington Single Tax Association—J. E. Entwistle and Dr. Nuttal.

Portsmouth Single Tax Union — Stirling Miller and David Cassels, jun.

Scottish Single Tax League—ex-Bailie Peter Burt and William Reid.

Dundee Single Tax League—J. C. Geddes and George Kay.

Edinburgh Taxation of Land Values League—Edwin Adam, M.A., and Colonel H. S. Murray.

Melbourne Single Tax League—John S. Weir.

The foregoing Report appeared in full in the November issue of the *Single Tax*, a Monthly Journal devoted to the cause of Taxing Land Values. By Post, 1s, 6d. per annum, from Publishing Office, 13 Dundas Street, Glasgow.

Public Meeting in the City Hall, Glasgow.

At 8 p.m. a public meeting in connection with the Conference was held in the City Hall. Ex-Bailie Burt presided, and amongst others on the platform were Bailie W. F. Anderson, Councillor John Ferguson, Councillor Willock, Councillor O'Hare, Mr. W. P. Byles, ex-M.P.; Mr. Edward M'Hugh; Colonel H. S. Murray, Galashiels; Councillor Whitefield, Devonport; Mr. Edwin Adam, Edinburgh; Councillor A. H. Scott, Manchester; Mr. G. B. Waddell, Mr. D. M'Lardy, ex-Councillor Sliman; and Mr. John Paul, Secretary of Conference.

The Speakers were the Chairman, Mr. W. P. Byles, Councillor John Ferguson, Colonel H. S. Murray, Mr. Edwin Adam, Councillor A. H. Scott (Manchester), Councillor Whitefield (Devonport), Councillor Thomas Burke (Liverpool), and Mr. Edward M'Hugh.

The following resolution was unanimously adopted :—

“That this meeting is of opinion that the values of land are not due to individual exertion, but spring from common need and activity, and are enhanced by public expenditure, the present system which exempts these values from taxation, and imposes the burden on industry and the earnings of industry, is unjust, and constitutes a hindrance to social progress. That to secure a just and equitable system of taxation, it is necessary (a) That a separate valuation should be made of land, apart from improvements; and (b) that a direct tax should be placed on the values of land thus assessed.”

The usual votes of thanks terminated the proceedings.

Glasgow Corporation Bill for the Taxation of Land Values.

Brought in by Sir Charles Cameron, M.P., Mr. Jas. Caldwell, M.P., Mr. John Wilson, M.P., Govan, Mr. A. D. Provand, M.P., Mr. L. V. Pirie, M.P., and Dr. Clark, M.P. Ordered by the House of Commons to be printed 7th March, 1899.

THE TAXATION FOR LOCAL PURPOSES OF GROUND VALUES IN BURGHS IN SCOTLAND.

Be it enacted by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows :

1. Every proprietor or reputed proprietor of any land or heritage in any burgh in Scotland shall, on or before the *fifteenth day of June* in each year, transmit to the assessor of the burgh in which such land or heritage is situated a written statement containing the following information :—

- (a) The number of square yards of ground contained in each separate or discontinuous piece of ground of which he is proprietor or reputed proprietor.

- (b) The annual value of each such piece of ground (hereinafter called "the land value"), calculated at the rate of four per cent. per annum upon the sum which such proprietor may fix as the price thereof as between a willing seller and a willing buyer, such land value being taken apart from the value of any buildings, erections, fixed machinery, or other heritable subjects, on or connected with such piece of ground.

2. The assessor shall make up the valuation roll for the burgh, with additional columns for the purpose of showing the extent of land contained in each separate piece of ground, with the annual value thereof at 4 per cent. on the selling price.

3. The assessor shall, after considering the land value supplied by each proprietor, enter in the valuation roll the amount of the land value so supplied by the proprietor, or such other amount as the assessor shall deem reasonable.

4. The provisions of the Valuation Act, 1854, and the Acts amending the same, as to sending notice to each proprietor, the adjustment of such valuation, the hearing of the appeals against such valuation, and penalties in respect of failure to furnish a written statement of extent of ground and valuation, or for making any false valuation, shall be equally applicable to the land values provided by this Act. and the returns made in connection therewith, as to the valuation of lands and heritages under the Act of 1854 and the returns made thereunder.

5. From and after the term of Whitsunday next occurring after the *passing of this Act*, the town council of every burgh in Scotland shall levy an assessment, to be called "the land value assessment," upon the amount of the land values entered in the valuation roll for the burgh, subject to the following conditions:—

- (a) The land value assessment shall be imposed and levied at a rate not exceeding *two shillings* in the pound.
- (b) The net proceeds of such land value assessment shall be allocated pro rata to the several accounts in respect of which police and municipal assessments are levied within the burgh.
- (c) The land value assessment shall be levied exclusively upon the owners of land values as appearing in the valuation roll, and shall be recovered in the same manner as any police assessment levied in the burgh.

6. The provisions of the Act shall not extend to, or render liable to assessment, under the Act, or in any way alter, modify, or affect the liability to local assessments of police stations, gaols, and premises occupied in connection therewith, public infirmaries, hospitals, poor-houses, public schools, places of religious worship, chapels, drill halls, ragged schools, Sunday schools, scientific and literary societies, burial grounds, or parks or open spaces, held and enjoyed by the public under any Act of Parliament, or under or by the permission of any municipal or local authority.

7. Any person entitled to payment of any feu duty, ground annual or ground rent, lease or tack duty, under a lease of more than thirty-one years' duration (which feu-duty, ground annual or ground rent, lease or tack duty are herein referred to as ground burdens), shall be liable in payment of land value assessment, subject to the following provisions:—

- (a.) Every proprietor or reputed proprietor of any land in respect of which ground burdens are payable shall be entitled to deduct annually from those ground burdens such proportion of the land value assessment paid by him in respect of the land as shall correspond to the amount of the ground burdens payable by him on the land as compared with the amount of the land value of the land.
- (b.) Deductions of a proportion of land value assessment shall be made in the same way from all duplications and other increased payments of ground burdens and from the amount of all feudal casualties.
- (c.) Where in any year the amount of the ground burdens on any land is the same or greater than the amount of the land value thereof, the proprietor who has paid land value assessment shall be entitled to deduct the whole of such assessment from the ground burdens.
- (d.) Where there is more than one ground burden on the same piece of land, the deduction in respect of land value assessment shall be made proportionately from such ground burdens without regard to any priority or preference which one ground burden may have over another.
- (e.) Where ground burdens are unallocated and have been paid by a proprietor of a small portion only of the land on which they are burdens, he shall, in recovering any proportion of such ground burdens from other proprietors liable therefor, deduct therefrom a proportionate amount of the land value assessment deducted by him when paying such ground burdens.
- (f.) Any provision or stipulation in any contract, deed, or writing, which has been or may hereafter be entered into for the purpose, or having the effect, of relieving, in whole or in part, any person entitled to payment of any ground burdens from liability to bear a proportionate share of the payment of land value assessment, in accordance with this Act, shall have no force whatever.

8. This Act shall be read as one with the Lands Valuation (Scotland) Act, 1854, and any Acts amending the same, and in this Act the word "burgh" shall include every royal and parliamentary burgh and every burgh within the meaning of the Burgh Police (Scotland) Act, 1892.

9. This Act shall apply to Scotland only.

10. This Act may be cited as the Ground Values Taxation (Scotland) Act, 1899.

Proposed Schedule showing how the Taxation of Land Values could be applied, prepared, and submitted by the Glasgow Town Council Sub-Committee on the Incidence of Taxation. The Committee consisted of Peter Burt, Samuel Chisholm (now Lord Provost), and J. P. M'Phun.

Schedule as proposed to be Amended (with Examples).

Valuation of Lands and Heritages for the City and Royal Burgh of Glasgow, for the Year 1895-96, in terms of the Act, 17th and 18th Vict., Cap. 91, and Acts amending the same.
Statement to be returned by the Proprietor of the Property referred to on the back hereof and below, for the Year from Whitsunday, 1895, to Whitsunday, 1896.

For Property, Blank Street.

Description of Subject. (House, Shop, Warehouse, &c.)	Situation of Subject.		Full Name, Designation and Residence of Proprietor.	Full Name and Designation of Tenant.	Full Name and Designation of Occupier.	Yearly Rent or Value payable by Tenant.	Feu-Duty or Ground Annual.	Extent of Ground in Square Yards or Acres.	Annual Value of Ground at 5% on selling price.	Grassum Interest, or other consideration.	If let on lease, state here the duration of the lease.
	No.	Street.									
Shop, - House, - " - " - " -	3 5 5 5 7	Blank, " " " " " " " "	A. B., " " " " " " " "	C. D., E. F., G. H., I. J., K. L.,	- - - - -	£ s. d. 50 0 30 0 30 0 30 0 50 0	25 0 0	400 sq. yards, -	40 0		
NOTE.—In this example the Tenement is a Coal Shed, Mason's Yard, Photo Studio.											
Coal Shed, - Mason's Yard, - Photo Studio, -	3 5 7	Blank, " " " "	A. B., " " " "	C. D., E. F., G. H.,	- - -	£ s. d. 5 0 7 10 10 0	25 0 0	400 sq. yards, -	40 0	when he pays his Feu-duty or to £25.	Feu-duty or
NOTE.—In this example the Tenement is a Coal Shed, Mason's Yard, Photo Studio.											
Market Garden, - Grass Park, - " -		Blank Road, " " " "	A. B., " " " "	C. D., E. F., G. H.,	- - -	£ s. d. 40 0 6 0 6 0	0 0 0 0 0 0 0 0 0	4 acres, - 3 " " 3 " "	600 0	and when he pays his Feu-duty or to £25.	his Feu-duty
NOTE.—In this example the Tenement is a Coal Shed, Mason's Yard, Photo Studio.											
						52 0	Total	10 acres.	as there is no Feu-duty or Ground		





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